

Office of Missouri State Auditor

Audit Reports – 2021

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Nicole Galloway, CPA

Missouri State Auditor

Caldwell County

Report No. 2021-134

December 2021

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Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Caldwell County

Detention Center's Controls and Procedures	The Sheriff does not ensure detention center personnel timely disburse net proceeds earned from operating the commissary to the County Collector-Treasurer, as required by state law. In addition, the Sheriff has not established procedures to routinely follow up on outstanding checks for the detention center account.
Electronic Communication Policies	The county has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Good**.*

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*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Caldwell County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

County Commission
and
Officeholders of Caldwell County

We have audited certain operations of Caldwell County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2020. The objectives of our audit were to:

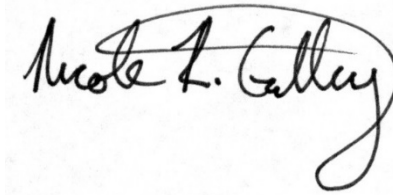
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county; as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Caldwell County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

Caldwell County

Management Advisory Report

State Auditor's Findings

1. Detention Center's Controls and Procedures

Controls and procedures at the detention center need improvement. Commissary bank account deposits totaled approximately \$790,000 during the year ended December 31, 2020.

1.1 Disbursements

The Sheriff does not ensure detention center personnel timely disburse net proceeds earned from operating the commissary to the County Collector-Treasurer, as required by state law. During 2020, detention center personnel disbursed commissary net proceeds totaling \$287,197 to the County Collector-Treasurer.

The disbursement of monthly net proceeds was not performed timely and averaged approximately 75 days after the end of each month. For example, October, November, and December 2019 net proceeds were not disbursed until March 2020 and April, May, and June 2020 net proceeds were not disbursed until August 2020. In addition, the February 2020 net proceeds check was dated May 14, 2020, but was not receipted by the County Collector-Treasurer until June 17, 2020. The Financial Officer indicated disbursements of net proceeds was several months behind when she started employment in August 2019, and it has taken time to catch up while also keeping up with the current workload.

To reduce the risk of loss, theft, or misuse of funds, commissary net proceeds should be disbursed to the County Collector-Treasurer monthly. Section 50.370, RSMo, requires county officials to turn over all fees to the County Collector-Treasurer monthly. Section 221.102, RSMo, requires each county jail to keep revenues from its commissary in a separate account and pay for goods and other expenses from that account, allows retention of a minimum amount of money in the account for cash flow purposes and current expenses, and requires deposit of the remaining funds (net proceeds) of the commissary account into the county Inmate Prisoner Detainee Security Fund held by the County Collector-Treasurer.

A similar finding was noted in our prior audit.

1.2 Outstanding checks

The Sheriff has not established procedures to routinely follow up on outstanding checks for the detention center account. As of December 31, 2020, 147 checks totaling \$987 had been outstanding for more than a year with 47 checks totaling \$232 outstanding for more than 2 years. Detention center personnel indicated due to the number of old outstanding checks and their other duties in the office, they have not had time to follow up on these checks.

Procedures to routinely follow up on outstanding checks are necessary to prevent the accumulation of money in the account and ensure money is appropriately disbursed to the payee or as otherwise provided by state law.



Caldwell County
Management Advisory Report - State Auditor's Findings

Recommendations

The Sheriff:

- 1.1 Ensure existing and future commissary net proceeds not necessary to meet cash flow needs or current operating expenses are disbursed timely to the County Collector-Treasurer for deposit into the Inmate Prisoner Detainee Security Fund.
- 1.2 Establish procedures to routinely investigate outstanding checks. Old outstanding checks should be voided and reissued to payees that can be readily located. If payees cannot be located, the money should be disposed of in accordance with state law.

Auditee's Response

- 1.1 *I agree and detention center personnel are now disbursing this money timely.*
- 1.2 *I agree and will work with detention center personnel to develop procedures for investigating old outstanding checks and disbursing them to the appropriate party.*

2. Electronic Communication Policies

The county has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.¹

Development of written policies to address the use of electronic communications is necessary to ensure all documentation of official business of the county is retained as required by state law.

Recommendation

The County Commission work with other county officials to develop written records management and retention policies to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

¹ Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed October 18, 2021.



Caldwell County
Management Advisory Report - State Auditor's Findings

Auditee's Response

We agree and will work with other county officials to develop written records management and retention policies related to electronic communications.

Caldwell County

Organization and Statistical Information

Caldwell County is a township-organized, third-class county. The county seat is Kingston.

Caldwell County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 81 full-time employees and 13 part-time employees on December 31, 2020. The townships maintain county roads.

In addition, county operations include the Little Otter Creek Board (a watershed project board) and Senior Citizens Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2021	2020
C.R. (Bud) Motsinger, Presiding Commissioner	\$	31,159
Rex J. Hibler, Associate Commissioner		29,039
Jonathan Abbott, Associate Commissioner		29,039
Julie Hill, Recorder of Deeds		43,469
Christine Owen, County Clerk (1)		46,069
Brady C. Kopek, Prosecuting Attorney		143,388
Jerry Galloway, Sheriff		47,715
Dana Brown, County Coroner		13,756
Richard Lee, Public Administrator		26,530
June Grooms, County Collector-Treasurer (2), year ended March 31,	50,368	
Beverly Alden, County Assessor, year ended August 31,		42,828

(1) Includes \$2,600 in commissions earned for preparing city property tax books.

(2) Includes \$6,501 of commissions earned for collecting city property taxes.



Nicole Galloway, CPA

Missouri State Auditor

**Missouri State Highway Patrol's
Use of Highway Funds**

Year Ended June 30, 2021

Report No. 2021-133

December 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Missouri State Highway Patrol's Use of Highway Funds

Background	Missouri state law requires the Missouri State Auditor to examine whether State Highways and Transportation Fund appropriations to the Missouri State Highway Patrol are used in accordance with the Missouri Constitution, which limits the use of these funds to activities related to administering and enforcing state motor vehicle laws or traffic regulations.
Methodology	Audit staff reviewed policies and procedures, financial records and other pertinent documents; interviewed agency personnel; and performed sample testing. Auditors also reviewed highway patrol calculations of amounts spent for non-highway activities; and the amounts spent for highway-related activities from other funding sources.
Conclusions	The audit determined the Missouri State Highway Patrol complied with legal provisions related to the use of highway funding for the 2021 fiscal year.

Because of the limited objective of this review, no overall rating is provided.

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Missouri State Highway Patrol's Use of Highway Funds

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Sandra K. Karsten, Director
Department of Public Safety
and
Colonel Eric T. Olson, Superintendent
Missouri State Highway Patrol
Jefferson City, Missouri

We have audited the Department of Public Safety, Missouri State Highway Patrol's Use of Highway Funds, as required by Section 226.200.3, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2021. The objective of our audit was to determine whether the agency is in compliance with legal provisions related to the use of highway funds.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The Background, Methodology, and Conclusions present our comments concerning the overall compliance related to the Department of Public Safety, Missouri State Highway Patrol's Use of Highway Funds.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

Missouri State Highway Patrol's Use of Highway Funds

Background, Methodology, and Conclusions

Background

The State Auditor is required to determine whether appropriations from the State Highways and Transportation Fund (State Highway Fund) to the Missouri State Highway Patrol (MSHP) are used for administering and enforcing state motor vehicle laws and traffic regulations pursuant to the constitution.

Limitations and requirements

Article IV, Section 30(b), Missouri Constitution, limits the MSHP's use of highway funds to activities related to administering and enforcing state motor vehicle laws or traffic regulations. In addition, Section 226.200.3, RSMo, provides, in part:

" . . . Appropriations allocated from the state highways and transportation department fund to the highway patrol shall only be used by the highway patrol to administer and enforce state motor vehicle laws or traffic regulations. Beginning July 1, 2007, any activities or functions conducted by the highway patrol not related to enforcing or administering state motor vehicle laws or traffic regulations shall not be funded by the state highways and transportation department fund, but shall be funded from general revenue or any other applicable source. Any current funding from the highways and transportation department fund used for activities not related to enforcing state motor vehicle laws or traffic regulations shall expire on June 30, 2007. The state auditor shall annually audit and examine the appropriations made to the highway patrol to determine whether such appropriations are actually being used for administering and enforcing state motor vehicle laws and traffic regulations pursuant to the constitution. The state auditor shall submit its annual findings to the general assembly by January fifteenth of each year."

During the year ended June 30, 2021, the MSHP used appropriations from the State Highway Fund as follows:



Missouri State Highway Patrol's Use of Highway Funds Background, Methodology, and Conclusions

	Appropriation		Lapsed
	Authority	Expenditures ¹	Balances ²
Enforcement personal service	\$ 78,893,350	46,076,538	32,816,812
Enforcement expense and equipment	6,639,393	6,142,149	497,244
Technical services personal service	16,711,690	14,555,034	2,156,656
Technical services expense and equipment	14,839,238	14,652,074	187,164
Vehicle and driver safety personal service	11,814,015	10,488,761	1,325,254
Vehicle and driver safety expense and equipment	1,110,790	761,981	348,809
Refund unused motor vehicle inspection stickers	100,000	39,129	60,871
Administration personal service	6,612,726	6,008,222	604,504
Administration expense and equipment	527,891	435,634	92,257
Crime laboratories personal service	4,249,637	3,838,865	410,772
Crime laboratories expense and equipment	1,297,749	1,272,690	25,059
Law Enforcement Academy personal service	1,402,881	979,947	422,934
Law Enforcement Academy expense and equipment	73,576	47,780	25,796
Fringe benefits personal service	89,909,415	59,877,490	30,031,925
Fringe benefits expense and equipment	7,295,799	6,656,401	639,398
Vehicle replacement expense and equipment	6,323,075	2,746,760	3,576,315
Gasoline expenses	4,837,264	2,883,635	1,953,629
Interoperable system highway	5,612,926	5,207,503	405,423
Interoperable ongoing highway	4,100,000	3,738,539	361,461
Total	\$ 262,351,415	186,409,132	75,942,283

¹ Amounts exclude personal service expenditures totaling \$41,669,609 and expense and equipment expenditures totaling \$115,151 initially paid from MSHP appropriations from the State Highway Fund that were reclassified by the Office of Administration to Department of Public Safety appropriations from the State Emergency Management Federal Stimulus Fund for costs related to duties performed and expenses incurred in response to the Coronavirus Disease 2019 (COVID-19) emergency.

² The lapsed balances include withholdings made at the Governor's request totaling \$4,216,727.

Methodology

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the agency; and performing sample testing using judgmental selection. The results of our sample testing cannot be projected to the entire population from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objective and assessed the design, implementation, and operating effectiveness of such internal control to the extent necessary to address our audit objective. We also obtained an understanding of legal provisions that are significant within the context of the audit objective, and we assessed the risk that illegal acts, including fraud, and violations of other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.



Missouri State Highway Patrol's Use of Highway Funds Background, Methodology, and Conclusions

To determine whether the MSHP complied with the limitations on the use of highway funds, we reviewed the MSHP calculations of amounts expended from the State Highway Fund for non-highway activities and the amounts expended by the MSHP for highway-related activities from other funding sources. We compared the amounts used in the MSHP calculations to expenditures recorded in the state accounting system (SAM II) and other supporting documentation. In addition, we tested certain expenditures to determine if the expenditures were properly recorded.

Conclusions

We concluded the MSHP is in compliance with legal provisions related to the use of highway funds. During fiscal year 2021, the MSHP spent approximately \$2,640,000 appropriated from the State Highway Fund for expenditures not related to highway activities. This amount included non-highway personal service expenditures made from the State Highway Fund from appropriations for administration, crime laboratories, training academy, and fringe benefits; and expense and equipment expenditures from appropriations for administration, gasoline, and fringe benefits. However, these expenditures were more than offset by personal service and/or expense and equipment expenditures totaling approximately \$4,251,000 from appropriations for crime laboratories, training academy, and technical services that were related to highway activities, but not paid from the State Highway Fund. As a result, approximately \$1,611,000 more was spent on highway-related activities than was paid from highway funds during fiscal year 2021.



Nicole Galloway, CPA

Missouri State Auditor

**Federal Unemployment Funding
for COVID-19 Response
Through October 2021**

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Federal Unemployment Funding for COVID-19 Response Through October 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to summarize the unemployment benefits and relief received by Missouri citizens, government entities, and nonprofit organizations related to the Coronavirus Disease 2019 (COVID-19) emergency from declaration of the emergency through October 2021.

In March 2020, Congress passed several legislative measures signed into law to provide assistance to citizens becoming unemployed due to the COVID-19 emergency. In August 2020, following expiration of a significant program in the initial legislation, the President issued an executive memorandum for a new short-term program. In December 2020, Congress passed another legislative measure signed into law extending provisions set to expire that month and establishing new or modified unemployment assistance programs. In March 2021, Congress passed another legislative measure signed into law extending provisions set to expire that month and establishing new or modified unemployment assistance programs. The unemployment assistance funding is processed through the state's Unemployment Insurance Trust Fund at the Department of Labor and Industrial Relations.

Through October 31, 2021, more than 740,000 Missouri citizens have received assistance totaling approximately \$5.37 billion from at least one of the unemployment benefit programs. Also, through that date, approximately 1,700 government entities and nonprofit organizations have received \$30.2 million in emergency unemployment relief. Missouri ended participation in all pandemic-related unemployment benefits effective June 12, 2021.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

Federal Unemployment Funding for COVID-19 Response Through October 2021

Executive Summary

Executive Summary

Missouri citizens have received unemployment assistance under the following federal laws enacted or executive action taken in March, August, and December 2020 and March 2021:

- Families First Coronavirus Response Act (Public Law 116-127; H.R. 6201)
- Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136; H.R. 748, as amended)
- Memorandum on Authorizing the Other Needs Assistance Program for Major Disaster Declarations Related to Coronavirus Disease 2019
- Consolidated Appropriations Act, 2021 (Public Law 116-260; H.R. 133)
- American Rescue Plan (ARP) Act of 2021 (Public Law 117-2; H.R.1319)

The Families First Coronavirus Response Act included the Emergency Unemployment Insurance Stabilization and Access Act of 2020 (EUISAA).¹ That act provided, among other things, (1) emergency administrative grants to states; (2) emergency flexibilities to states related to temporarily modifying certain aspects of their unemployment compensation laws; (3) a short-term waiver of interest payments due and interest accrual on Title XII advances to states; and (4) full federal funding, under certain circumstances, of extended benefits (EB) paid through December 31, 2020. The EUISAA also required the U.S. Department of Labor to provide technical assistance and guidance to assist states in establishing, implementing, and improving employer awareness of the Short-Time Compensation (STC) program, also known as Shared Work or Work Share. The Consolidated Appropriations Act extended certain EUISAA provisions and STC program benefits to March 14, 2021. The ARP Act extended that date to September 6, 2021.

The CARES Act authorized the following provisions with changes and extensions authorized by the Continued Assistance Act (part of the Consolidated Appropriations Act) and the ARP Act:²

¹ U. S. Department of Labor, *Advisory: Unemployment Insurance Program Letter No. 13-20*, pages 2-8, issued March 22, 2020. U. S. Department of Labor, *Advisory: Unemployment Insurance Program Letter No. 9-21*, pages 4-5 and 13, issued December 30, 2020. U. S. Department of Labor, *Advisory: Unemployment Insurance Program Letter No. 14-21*, pages 4 and 11, issued March 15, 2021.

² U. S. Department of Labor, *Advisory: Unemployment Insurance Program Letter No. 14-20*, pages 3-6, issued April 2, 2020. U. S. Department of Labor, *Advisory: Unemployment Insurance Program Letter No. 9-21*, pages 6 and 10-12, issued December 30, 2020. U. S. Department of Labor, *Advisory: Unemployment Insurance Program Letter No. 14-21*, pages 5-9, issued March 15, 2021.

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Pandemic Unemployment
Assistance

The CARES Act authorized the Pandemic Unemployment Assistance (PUA) program, which provides up to 39 weeks of benefits and was available starting with weeks of unemployment beginning on or after January 27, 2020, and ending on or before December 31, 2020.

The program covered individuals who were self-employed, seeking part-time employment, or whom otherwise would not qualify for regular unemployment compensation (UC) or EB under state or federal law or Pandemic Emergency Unemployment Compensation (PEUC). Coverage also included individuals who had exhausted all rights to regular UC or EB under state or federal law, or PEUC.

The Continued Assistance Act extended the end of the period of applicability for the program, without interruption, to weeks of unemployment ending on or before March 14, 2021. The act increased the maximum number of weeks of PUA benefits from 39 weeks to 50 weeks. The number of weeks available continued to be reduced by any weeks of regular UC and EB that the individual receives with respect to the pandemic assistance period. Individuals could only collect these additional 11 weeks of benefits with respect to weeks of unemployment beginning on or after December 27, 2020.

The ARP Act extended the end of the period of applicability for the program, without interruption, to weeks of unemployment ending on or before September 6, 2021. The maximum number of weeks of PUA benefits increased from 50 weeks to 79 weeks. The number of weeks available continued to be reduced by any weeks of regular UC and EB that the individual received with respect to the pandemic assistance period. Generally, an individual must have exhausted all entitlement to regular UC, PEUC, and EB before being eligible for PUA. However, the ARP Act provided a "hold harmless" provision for an individual who previously exhausted PEUC and was receiving PUA, but, because of Section 9016(b), the ARP Act, became eligible for additional amounts of PEUC beginning on or after March 11, 2021. States could temporarily continue paying PUA to an individual currently receiving PUA who was newly eligible to receive PEUC due to the additional weeks of PEUC.

States had to continue to take new applications for PUA for 30 days after the date of termination or expiration (whichever came first) of the program. The state would backdate such claims, as appropriate, to the first week during the pandemic assistance period the applicant was eligible for benefits.

Pandemic Emergency
Unemployment Compensation

The CARES Act authorized the Pandemic Emergency Unemployment Compensation program, which provided up to 13 weeks of benefits and was available for weeks of unemployment beginning after the date on which the state entered into an agreement with the U.S. Department of Labor and ending with weeks of unemployment ending on or before December 31, 2020.

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This program covered individuals who: had exhausted all rights to regular UC under state or federal law; had no rights to regular UC under any other state or federal law; were not receiving compensation under the UC laws of Canada; and were able to work, available for work, and actively seeking work. However, states had to offer flexibility in meeting the "actively seeking work" requirement if individuals were unable to search for work because of COVID-19, including because of illness, quarantine, or movement restriction.

Among the requirements of this program was a non-reduction rule, which prohibited states from changing the computation method governing regular UC law in a way that resulted in the reduction of average weekly benefit amounts or the number of weeks of benefits payable (i.e., maximum benefit entitlement).

The Continued Assistance Act extended the end of the period of applicability for the PEUC program, without interruption, to weeks of unemployment ending on or before March 14, 2021. Individuals receiving PEUC as of the end of the program could continue to collect PEUC if they had remaining entitlement and were otherwise eligible to receive these benefits. However, no PEUC was payable for any week beginning after April 5, 2021. The maximum amount of PEUC benefits increases from 13 times the individual's average weekly benefit amount (WBA) to 24 times the individual's average WBA. Individuals could only collect the additional amount, 11 times their average WBA, with respect to weeks of unemployment beginning on or after December 27, 2020.

The ARP Act extended the end of the period of applicability for the PEUC program, without interruption, to weeks of unemployment ending on or before September 6, 2021. The maximum amount of PEUC compensation that could be established in an individual's account for the benefit year increased from 24 times the individual's average WBA to 53 times the individual's average WBA. No amount of benefits was payable by virtue of the amendments made by the ARP Act with respect to any week of unemployment ending on or before March 14, 2021.

If a state's UC law provided for claims to be backdated, the state had to continue to take new applications for PEUC as provided under state law for late filing of claims after the date of termination or expiration (whichever came first) of the program.

Federal Pandemic Unemployment
Compensation

The CARES Act authorized the Federal Pandemic Unemployment Compensation (FPUC) program, which provided an additional \$600 per week to individuals who were collecting regular UC (including Unemployment Compensation for Federal Employees and Unemployment Compensation for Ex-Servicemembers), PEUC, PUA, EB, STC, Trade Readjustment Allowances, Disaster Unemployment Assistance, and payments under the

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Self Employment Assistance program. The program was available for weeks of unemployment beginning after the date on which the state entered into an agreement with the U.S. Department of Labor and ending with weeks of unemployment ending on or before July 31, 2020.

The Continued Assistance Act reauthorized the FPUC program and modified it to provide \$300 per week in supplemental benefits for weeks of unemployment beginning after December 26, 2020, and ending on or before March 14, 2021. FPUC was not payable with respect to any week during the gap in applicability, that is, weeks of unemployment ending after July 31, 2020, through weeks of unemployment ending on or before December 26, 2020. The ARP Act extended the program at the same weekly benefit level through the week ending on or before September 6, 2021.

Individuals did not have to submit an application to receive FPUC benefits. If an individual was eligible to receive payment under a qualifying program, the state had to pay FPUC with respect to weeks of unemployment ending on or before the date of termination or expiration (whichever came first) of the program.

Mixed Earners Unemployment
Compensation

The Continued Assistance Act authorized the Mixed Earners Unemployment Compensation (MEUC) program for states that elected to participate. The program provided \$100 each week, in addition to FPUC, to individuals with \$5,000 or more in self-employment income in the previous tax year who were receiving unemployment benefits from a program other than PUA. MEUC was payable beginning with weeks of unemployment no earlier than week ending January 2, 2021, through the week of unemployment ending on or before March 14, 2021. The ARP Act extended that date to September 6, 2021.

If a state's UC law provided for claims to be backdated, the state had to continue to take new applications for MEUC as provided under state law for late filing of claims after the date of termination or expiration (whichever came first) of the program.

Emergency Unemployment Relief
for Governmental Entities and
Non-profit Organizations

The CARES Act provided for transfers to a state's account in the unemployment trust fund from the Federal Unemployment Account to provide partial reimbursements (generally 50 percent of the amount of payments in lieu of contributions) to state and local governmental entities, certain nonprofit organizations, and federally recognized Indian tribes for weeks of unemployment between March 13, 2020, and December 31, 2020. These partial reimbursements applied to all payments made during this time period, even if the unemployed individual was not unemployed as a result of COVID-19.

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The Continued Assistance Act extended the relief to weeks of unemployment ending on or before March 14, 2021. The ARP Act extended that date to September 6, 2021. With that extension, the amount of emergency relief for weeks of unemployment beginning after March 31, 2021, increased from 50 percent of compensation paid to 75 percent.

Waiting Week

Under the CARES Act, states that provided compensation to individuals for their first week of unemployment (i.e., states that did not require a waiting week) and that entered into an agreement with the U.S. Department of Labor could receive 100 percent federal funding for the total amount of regular UC paid to individuals for their first week of regular UC. This funding was available for weeks of unemployment beginning after the date on which the state entered into the agreement and ended with weeks of unemployment ending on or before December 31, 2020.

The Continued Assistance Act extended this benefit through weeks of unemployment ending on or before March 14, 2021. The amount of federal funding for reimbursement under this provision decreased from 100 percent to 50 percent for weeks of unemployment ending after December 31, 2020.

The ARP Act extended this benefit through weeks of unemployment ending on or before September 6, 2021. The act also retroactively re-established the amount of federal funding for reimbursement at 100 percent for weeks of unemployment ending after December 31, 2020.

Other Needs Assistance Program³ Through a Federal Emergency Management Agency (FEMA) administered grant for lost wages assistance from the Disaster Relief Fund, a state could provide eligible recipients a \$400 payment per week, which would reflect a \$300 federal contribution, to eligible claimants from the week of unemployment ending August 1, 2020. The state was responsible for \$100 of the weekly benefit. The President issued the memorandum on August 8, 2020.

This program was available until the Disaster Relief Fund balance reached \$25 billion or for weeks of unemployment ending not later than December 6, 2020, whichever occurred first, at which time the lost wages assistance program would terminate. In Missouri, this program ended in early September 2020. The program allowed states 90 days following the period of assistance for a period of performance to resolve outstanding program issues. Missouri received 6-month extensions for this work in March and August

³ Memorandum on Authorizing the Other Needs Assistance Program for Major Disaster Declarations Related to Coronavirus Disease 2019, August 8, 2020, <<https://trumpwhitehouse.archives.gov/presidential-actions/memorandum-authorizing-needs-assistance-program-major-disaster-declarations-related-coronavirus-disease-2019/>>, accessed June 28, 2021.

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Assistance Provided
Through October 2021

2021. The second extension expires March 27, 2022. The closeout and liquidation period for the grant is extended to June 27, 2022.

Through October 31, 2021, more than 740,000 Missouri citizens have received assistance totaling approximately \$5.37 billion from at least one of these programs. Also, through that date approximately 1,700 government entities and nonprofit organizations have received \$30.2 million in emergency unemployment relief. Missouri ended participation in all pandemic-related unemployment benefits effective June 12, 2021. The state is required to process and pay benefits under the PUA, FPUC, PEUC, and MEUC programs for all weeks of unemployment ending on or before June 12, 2021, and comply with all responsibilities with respect to claims filed under these programs for those weeks, and processing claims with respect to those weeks that are filed after the state terminates participation in the programs.

Appendix

Federal Unemployment Funding for COVID-19 Response Benefits and Employer Refunds or Credits Through October 31, 2021

Program Name	Benefits/Employer Refunds or Credits Through October 31, 2021 ¹	Number of Citizens Impacted	Start Date ²	End Date ²
Benefits:				
Federal Pandemic Unemployment Compensation	\$ 3,930,587,516	741,734	3/28/2020	6/12/2021
Pandemic Unemployment Assistance	530,115,366	145,235	1/27/2020	6/12/2021
Pandemic Emergency Unemployment Compensation	514,738,155	128,669	3/28/2020	6/12/2021
Temporary Federal Funding of the Waiting Week	45,413,982	339,604	3/28/2020	6/12/2021
Short-Time Compensation	29,593,329	47,557	3/27/2020	6/12/2021
Federal Funding of Extended Benefits	12,982,963	8,459	5/31/2020	6/12/2021
Mixed Earners Unemployment Compensation	1,230,062	892	12/27/2020	6/12/2021
Lost Wage Assistance ³	301,197,535	214,909	7/26/2020	6/27/2022
Total Benefits Programs	<u>5,365,858,908</u>			
Refunds or Credits:				
Emergency Relief for Government Entities and Nonprofit Organizations ⁴				
	30,207,154	1,709	3/13/2020	6/12/2021
Total all Programs	<u>\$ 5,396,066,062</u>			

¹ Benefits paid are reported on a cash basis, net of cancellations and recoupment of any overpayments.

² The start and end dates for benefit programs refer to the week of unemployment that is reported by the claimant after the week is over. If a claim is under review because of an issue, the payment for the week will be delayed until the issue is resolved. Issues may include reason for termination, other wages received, availability for work, etc. Missouri ended participation in all pandemic-related unemployment benefits effective June 12, 2021.

³ The state's portion of this program is not included in the total.

⁴ The total presented is through December 31, 2020. Beginning in 2021, the process of handling this benefit changed. The information for 2021 was not readily available.

Source: Missouri Department of Labor and Industrial Relations

The seal of the Missouri State Auditor is a circular emblem. It features a central shield with a balance scale and a sword. The shield is surrounded by the words "SEAL OF THE STATE AUDITOR" at the top and "MISSOURI 1820" at the bottom. A banner across the shield reads "WE STAND DIVIDED WE FALL".

Nicole Galloway, CPA

Missouri State Auditor

Federal American Rescue Plan (ARP) Act
Funding for COVID-19 Recovery
November 2021

Report No. 2021-131

December 2021

auditor.mo.gov

Federal ARP Act Funding for COVID-19 Recovery

November 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance from the American Rescue Plan (ARP) Act in the month of November 2021 for the Coronavirus Disease 2019 (COVID-19) recovery and the cumulative financial activity since the state began receiving funding in May 2021.

In March 2021, Congress passed the ARP Act signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities for the COVID-19 recovery. The funding received by or made available to Missouri state government agencies will help pay for the state's recovery from the COVID-19 pandemic and provides (1) state and local recovery aid, (2) temporary additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, (3) funding for elementary and secondary schools and institutions of higher education, and (4) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. A large part of the funding authorized in this legislation will be sent directly to local government entities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In November, the state spent \$1.9 million from federal ARP Act assistance (Appendix A). Through the end of November, the state has received \$1.81 billion and spent \$344.6 million from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

Federal ARP Act Funding for COVID-19 Recovery

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Missouri has been awarded federal funding under the American Rescue Plan (ARP) Act of 2021 (Public Law 117-2, H.R.1319) signed into law in March 2021. Under the act, the state has also been awarded as of November 30, 2021, approximately \$10.9 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. The following sections discuss the amount and funding purpose of significant award sources.

State and local fiscal recovery funding

Of the awarded amounts, \$2.69 billion is for state fiscal recovery funding and \$2.473 billion is for local fiscal recovery funding. The local government recovery funding is \$1.192 billion for counties, \$831 million for cities with a population generally of 50,000 or more, and \$450 million for other local jurisdictions with populations generally below 50,000. The award also includes \$196.7 million from the Coronavirus Capital Projects Fund for the state.

These funds may be used to cover eligible costs incurred during the period that begins on March 3, 2021, and ends on December 31, 2024, as long as the award funds for the obligations incurred by December 31, 2024, are expended by December 31, 2026. Costs for projects incurred prior to March 3, 2021, are not eligible.

This funding can be used for the following purposes:

- Respond to the COVID-19 emergency and address its economic effects, including through aid to households, small businesses, nonprofit organizations, and industries such as tourism and hospitality. For example household assistance could be for rent, mortgage, or utility costs incurred by the household prior to March 3, 2021, provided the state did not incur the cost of providing such assistance prior to March 3, 2021. Funds may be used for vaccine incentive and back to work incentive programs.
- Provide premium pay to essential employees or grants to their employers. Premium pay cannot exceed \$13 per hour or \$25,000 per worker. Federal interim rules emphasize the need for recipients to prioritize premium pay for lower income workers. Premium pay that would increase a worker's total pay above 150 percent of the greater of the state or county average annual wage requires specific justification for how it responds to the needs of these workers. Recipients may provide premium pay retrospectively for work performed at any time since the start of the COVID-19 public health emergency. Such premium pay must be "in addition to" wages and remuneration already received and the obligation



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to provide such pay must not have been incurred by the recipient prior to March 3, 2021.

- Provide government services affected by a revenue reduction resulting from COVID-19. The federal government gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue. The calculation of lost revenue begins with the recipient's revenue in the last full fiscal year prior to the COVID-19 public health emergency and includes the 12-month period ending December 31, 2020, but use of funds for government services must be forward looking for costs incurred by the recipient after March 3, 2021.
- Make investments in water, sewer and broadband infrastructure. Recipients may use awarded funds to cover costs incurred for eligible projects planned or started prior to March 3, 2021, provided that the project costs covered by the funds were incurred after March 3, 2021.

Counties and cities with populations primarily greater than 50,000 will receive their funding directly from the federal government. Other jurisdictions with populations primarily less than 50,000 will receive their funding distribution through the state and cannot receive more than 75 percent of their budget as of January 27, 2020. The state will have to distribute funds within 30 days of receiving them, subject to possible approved extensions. States that miss the deadline and any extensions would have to return any undistributed funds.

The funds will primarily be distributed in two distributions, with half delivered no later than 60 days after the date on which the state or local government receiving funding directly from the federal government submits the required certification form, and the remainder no earlier than a year later.

State and local governments cannot use the funds towards pensions or to offset revenue resulting from a tax cut enacted since March 3, 2021. They can transfer funds to private nonprofit groups, public benefit corporations involved in passenger or cargo transportation, and special-purpose units of state or local governments.

The state and cities and counties with populations of more than 250,000 residents had to file a Recovery Plan Performance Report by August 31, 2021, with the federal government and will have to file that report annually thereafter by the end of July. Each Recovery Plan Performance Report must be posted on the public-facing website of the recipient by the same date the recipient submits the report to the Department of the Treasury.

By January 31, 2022, the state and cities and counties receiving funding directly from the federal government also have to file a Project and Expenditure Report and then thereafter 30 days after the end of each quarter.



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Other jurisdictions receiving their distribution from the state must file that report by April 30, 2022, but only annually thereafter.

Medicaid (MO Healthnet) funding

For Medicaid Federal Medical Assistance Percentage (FMAP) ¹ funding the act:

- Provides a temporary (for 2 years after implementation) 5 percent FMAP increase for states that enact the Affordable Care Act's Medicaid expansion. Missouri began implementing Medicaid expansion by accepting applications on August 10, 2021, though the state did not begin processing applications until October 1, 2021. Coverage will be available retroactive to July 1, 2021, consistent with a state supreme court order.
- Increases the federal FMAP by 10 percent for state expenditures on home and community based services for 4 fiscal quarters if certain requirements are met. In September, the state received approval from the federal government for its projected spending plan to enhance, expand, and strengthen home and community-based services related to the increased FMAP.
- Provides an 85 percent FMAP for the first 3 years that a state covers mobile crisis intervention services for mental health or substance use disorders, expiring after 5 years.

The act also eliminates the cap on the rebate amount manufacturers are required to pay Medicaid on covered drugs, starting in 2024.

Education funding

The Department of Elementary and Secondary Education will receive \$1.96 billion from the act. At least 90 percent of that funding must be distributed to local school districts. The districts must reserve at least 20 percent of that funding to address learning loss. The department will also receive \$68.6 million for distribution to non-public schools. The funding will remain available through September 30, 2023.

Public and private institutions of higher education will receive \$627 million from the act. At least 50 percent of the allocated funding received must be

¹ Another federal act in early 2020 provides Missouri a 6.2 percent FMAP increase beginning January 1, 2020, for MO HealthNet and other applicable programs. That increase remains available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. The state had an FMAP percentage of approximately 66 percent prior to that act. The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to the 2020 increase.



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spent on emergency financial aid for students. The funding will remain available through September 30, 2023.

Spending status

In November, the state spent \$1.9 million from federal ARP Act assistance (Appendix A). Through the end of November, the state has received \$1.81 billion and spent \$344.6 million from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.

Appendix A

Federal ARP Act Funding for COVID-19 Recovery
Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
November 1, 2021, through November 30, 2021

	Unaudited						
	Beginning			Returned to			Ending
	Fund Balance	Receipts	Disbursements	Federal Government	Transfers In	Transfers Out	Fund Balance
Coronavirus Local Government Fiscal Recovery Fund	\$ 4,752,582	0	738,010	0	0	0	4,014,572
Coronavirus State Government Fiscal Recovery Fund	1,342,648,065	0	0	0	0	0	1,342,648,065
HCBS (Home and Community-Based Services) FMAP Enhancement Fund	0	110,835,217	0	0	0	0	110,835,217
Office of Lieutenant Governor Federal Stimulus 2021 Fund	90	19,514	19,604	0	0	0	0
Secretary of State Federal Stimulus 2021 Fund	92,963	248,132	341,095	0	0	0	0
Department of Health and Senior Services Federal Stimulus 2021 Fund ¹	2,000,164	(943,619)	796,343	0	0	5,696	254,506
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	0	10,638,925
Total all Funds	\$ 1,360,132,789	110,159,244	1,895,052	0	0	5,696	1,468,391,285

¹ The DHSS mistakenly receipted \$943,619 into this fund in October 2021. In November, the agency corrected the error by reallocating the receipt to the appropriate funds. The money did not relate to ARP funding.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal ARP Act Funding for COVID-19 Recovery
 Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
 Cumulative Results through November 30, 2021

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Housing Assistance Stimulus Fund ¹	\$ 107,860,095	107,860,095	0	0	0	0
Coronavirus Local Government Fiscal Recovery Fund	225,071,829	221,057,257	0	0	0	4,014,572
Coronavirus State Government Fiscal Recovery Fund	1,342,648,065	0	0	0	0	1,342,648,065
HCBS (Home and Community-Based Services) FMAP Enhancement Fund	110,835,217	0	0	0	0	110,835,217
Office of Lieutenant Governor Federal Stimulus 2021 Fund	63,354	63,354	0	0	0	0
Secretary of State Federal Stimulus 2021 Fund	661,618	661,618	0	0	0	0
Housing Assistance Federal Stimulus 2021 Fund	13,826,934	13,826,934	0	0	0	0
Department of Health and Senior Services Federal Stimulus 2021 Fund	1,445,146	1,178,571	0	0	12,069	254,506
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	10,638,925
Total all Funds	\$ 1,813,051,183	344,647,829	0	0	12,069	1,468,391,285

¹ This fund is used by the Department of Economic Development (DED) to support the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief for Renters and Landlords Program in Missouri). It was established in fiscal year 2021 primarily for spending federal COVID-19 assistance from another federal act; however, in June 2021 the DED made a one-time use of the fund to receipt \$107,860,095 in ARP Act awards due to grant drawdown and budgetary timing challenges. All receipts were fully disbursed in August 2021.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through November 30, 2021

	Unaudited		
	Appropriation Authority ¹	Expenditures	Remaining Balance
CORONAVIRUS LOCAL GOVERNMENT FISCAL RECOVERY FUND			
Office of Administration (OA) - distribution of federal funds to non-entitlement units of local government as provided in the American Recovery Plan Act	442,164,000	221,057,257	221,106,743
Total Coronavirus Local Government Fiscal Recovery Fund	442,164,000	221,057,257	221,106,743
HCBS (MEDICAID HOME & COMMUNITY BASED SERVICES) FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND			
Department of Health and Senior Services (DHSS) - Division of Senior and Disability Services - for respite care, homemaker chore, personal care, adult day care, AIDS, children's waiver services, home-delivered meals, Programs of All Inclusive Care for the Elderly, the Structured Family Caregiver Waiver, other related services, and program management under the Medicaid fee-for-service and managed care programs, provided that individuals eligible for or receiving nursing home care must be given the opportunity to have those Medicaid dollars follow them to the community to the extent necessary to meet their unmet needs as determined by 19 CSR 30 81.030 and further be allowed to choose the personal care program option in the community that best meets the individuals' unmet needs, and up to one percent (1%) of appropriated general revenue to provide temporary in-home services to individuals no longer meeting level of care but determined by the division to be at risk of nursing facility placement, provided such services are budget neutral to overall state spending, and further provided that individuals eligible for the Medicaid Personal Care Option must be allowed to choose, from among all the program options, that option which best meets their unmet needs as determined by 19 CSR 30 81.030; and also be allowed to have their Medicaid funds follow them to the extent necessary to meet their unmet needs whichever option they choose; this language does not create any entitlements not established by statute - expense and equipment	8,054,487	0	8,054,487
Department of Mental Health (DMH) - Division of Developmental Disabilities - community programs, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services	58,234,537	0	58,234,537
Total HCBS FMAP Enhancement Fund	66,289,024	0	66,289,024

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through November 30, 2021

	Unaudited		
	Appropriation Authority ¹	Expenditures	Remaining Balance
LIEUTENANT GOVERNOR FEDERAL STIMULUS 2021 FUND			
Missouri State Council on the Arts - expense and equipment	900,000	63,354	836,646
Total Lieutenant Governor Federal Stimulus 2021 Fund	900,000	63,354	836,646
SECRETARY OF STATE (SOS) FEDERAL STIMULUS 2021 FUND			
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	3,340,336	743,618	2,596,718
Total SOS Federal Stimulus 2021 Fund	3,340,336	743,618	2,596,718
HOUSING ASSISTANCE STIMULUS FUND			
Department of Economic Development (DED) - Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	107,860,095	216,834,654
Total Housing Assistance Stimulus Fund	324,694,749	107,860,095	216,834,654
HOUSING ASSISTANCE FEDERAL STIMULUS 2021 FUND			
DED - Missouri Housing Development Commission - Homeowner Assistance Fund ²	142,000,000	0	142,000,000
Total Housing Assistance Federal Stimulus 2021 Fund	142,000,000	0	142,000,000
DHSS FEDERAL STIMULUS 2021 FUND			
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - personal service	164,034	20,938	143,096
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - expense and equipment	184,589,767	1,157,633	183,432,134
Total DHSS Federal Stimulus 2021 Fund	184,753,801	1,178,571	183,575,230
Total All Funds	\$ 1,164,141,910	330,902,895	833,239,015

¹ The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

² This fund had \$13,826,934 in expenditures in June 2021 from a similar appropriation in fiscal year 2021. Due to the limited use of ARP Act funds in fiscal year 2021, appropriation activity for fiscal year 2021 will not be included in this report.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

Federal Funding
for COVID-19 Response
November 2021

Report No. 2021-130

December 2021

auditor.mo.gov

Federal Funding for COVID-19 Response

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance in the month of November 2021 for the Coronavirus Disease 2019 (COVID-19) emergency and the cumulative financial activity since the state began receiving funding in April 2020.

In March, April, and December 2020 and March 2021, Congress passed several legislative measures signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities during the COVID-19 emergency. The funding received by or made available to Missouri state government agencies will help pay for the state's emergency response to COVID-19 and provides (1) additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, and (2) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. Some funding authorized in the legislation also went directly to local government entities, healthcare facilities, and colleges and universities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In November, the state spent \$116.4 million from federal COVID-19 assistance (Appendix A). Through the end of November, the state has received \$5.1 billion and spent \$4.82 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendixes C and D. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$1.3 billion) and funding passed through to counties and the City of St. Louis (\$521 million). Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

Federal Funding for COVID-19 Response

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Missouri has been awarded federal funding under the following federal laws enacted in March, April, and December 2020 and March 2021:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116-123; H.R. 6074)
- Families First Coronavirus Response Act (Public Law 116-127; H.R. 6201)
- Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136; H.R. 748, as amended)
- Paycheck Protection Program and Health Care Enhancement Act (Public Law 116-139; H.R. 266)
- Consolidated Appropriations Act, 2021 (Public Law 116-260; H.R. 133)
- American Rescue Plan Act of 2021 (Public Law 117-2, H.R.1319)

The Coronavirus Preparedness and Response Supplemental Appropriations Act provides for grants to or cooperative agreements with states to carry out surveillance, epidemiology, laboratory capacity, infection control, mitigation, communications, and other preparedness and response activities. The state has been awarded as of November 30, 2021, approximately \$18.8 million under this act for additional or new funding under various federal grant programs. Part of this funding went directly to community health centers from the federal government. Each grant program has a separate time limit on use of the funding.

The Families First Coronavirus Response Act provides Missouri a 6.2 percent Federal Medical Assistance Percentage (FMAP) increase beginning January 1, 2020, for the state's Medicaid program (MO HealthNet) and other applicable programs. The state's FMAP percentage was approximately 66 percent prior to this act.¹ The increased FMAP is available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. To qualify for the temporary FMAP increase, Missouri must:

¹ The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to this act.



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- Maintain eligibility standards, methodologies, or procedures that are no more restrictive than what the state had in place as of January 1, 2020, (maintenance of effort requirement).
- Not charge premiums that exceed those that were in place as of January 1, 2020.
- Cover, without impositions of any cost sharing, testing, services, and treatments including vaccines, specialized equipment, and therapies related to COVID-19.
- Not terminate individuals from Medicaid if such individuals were enrolled in the program as of the date of the beginning of the emergency period, or become enrolled during the emergency period, unless the individual voluntarily terminates eligibility or is no longer a resident of the state (continuous coverage requirement).

Under the Families First Coronavirus Response Act, the state has also been awarded as of November 30, 2021, approximately \$36.7 million of additional or new funding under various federal grant programs for meal assistance, food subsidies, and administrative costs. Each grant program has a separate time limit on use of the funding.

The CARES Act specifies that payments provided to the state from the Coronavirus Relief Fund² may only be used to cover costs that (1) are necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the budget most recently approved as of March 27, 2020, (the date of enactment of the CARES Act) for the state; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The Consolidated Appropriations Act, 2021 extended the time for use of the funding to December 31, 2021.

On December 14, 2021, the Department of the Treasury issued revised guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation with respect to such cost by December 31, 2021. The department defines obligation for this purpose as an order placed for property and services and entry into contracts, subawards, and similar transactions that require payment. Recipients are currently permitted to record their expenditures through September 30, 2022. Previous guidance had indicated for a cost to be considered to have been incurred, performance or delivery must occur during the covered period but payment of funds need not be made during that time.

² From the U.S. Department of the Treasury, CFDA number 21.019.



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The state has received approximately \$2.38 billion in Coronavirus Relief Fund assistance including nearly \$173.5 million for St. Louis County and \$122.7 million for Jackson County.³ Twenty-five percent of the remaining state share (approximately \$521 million) was distributed to other counties in the state and the City of St. Louis based on population. In July 2020, the Department of the Treasury Office of Inspector General (OIG) issued interim and quarterly reporting requirements for Coronavirus Relief Fund payments. The OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of these payments.

Eligible expenditures for Coronavirus Relief Fund assistance include, but are not limited to, payment for:⁴

1. Medical expenses such as:
 - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
 - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
 - Costs of providing COVID-19 testing, including serological testing.
 - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
 - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.
2. Public health expenses such as:
 - Expenses for communication and enforcement by state, territorial, local, and tribal governments of public health orders related to COVID-19.
 - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.

³ The funding for Jackson County and St. Louis County went directly to those local governments from the federal government.

⁴ U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4184, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.



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- Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency.
 - Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
 - Expenses for public safety measures undertaken in response to COVID-19.
 - Expenses for quarantining individuals.
3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
- Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
 - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
 - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
 - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
 - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
 - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.
5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
- Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
 - Expenditures related to a state, territorial, local, or tribal government payroll support program.



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- Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.
6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy CARES Act eligibility criteria.

The state may also use Coronavirus Relief Fund assistance to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary expenditures.⁵ If the state has not used the Coronavirus Relief Fund assistance it has received to cover costs that were incurred by December 31, 2021, as required by federal law, those funds must be returned to the federal government.

Under the CARES Act, the state has also been awarded as of November 30, 2021, approximately \$3.85 billion of additional or new funding under other various federal grant programs for assistance for public schools, institutions of higher education, and healthcare facilities; child care and family services; health care worker training programs; public health education; expanded telehealth services; and numerous other assistance services or benefits. A significant part of this funding went directly to local governments or the awarded entity. Each grant program has a separate time limit on use of the funding.

The Paycheck Protection Program and Health Care Enhancement Act provides funding to states for expanded COVID-19 testing. Under the act, the state has been awarded approximately \$166 million with some of this funding going directly to rural health departments from the federal government.

Under the Consolidated Appropriations Act, 2021, the state has been awarded as of November 30, 2021, approximately \$2.86 billion of additional or new funding under various federal grant programs for emergency rental assistance, elementary school and higher education funding, virus testing, vaccine preparedness, transportation funding, meal assistance, child care, behavioral health services, and administrative costs. Each grant program has a separate time limit on use of the funding.

Under the American Rescue Plan Act of 2021, the state has been awarded as of November 30, 2021, approximately \$10.9 billion of additional or new

⁵ U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4194, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.



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funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. American Rescue Plan Act financial activity is not included in this report series. It is presented in a separate series of monthly reports beginning in July 2021.

In November, the state spent \$116.4 million from federal COVID-19 assistance (Appendix A). Through the end of November, the state has received \$5.1 billion and spent \$4.82 billion from this assistance. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$1.3 billion) and funding passed through to counties and the City of St. Louis (\$521 million).

Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes. The state will be responsible for monitoring use of the funding it passes through to local governments. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation are presented in Appendixes C and D.

Appendix A

Federal Funding for COVID-19 Response
 Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
 November 1, 2021, through November 30, 2021

	Unaudited						
	Beginning Fund Balance	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Ending Fund Balance
Coronavirus Emergency Supplemental Fund	\$ 11,608,713	2,606	28,817	0	0	2,646	11,579,856
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ¹	0	10,960,048	10,960,048	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	27,269	941,797	968,895	0	0	0	171
Department of Elementary and Secondary Education Federal Emergency Relief Fund	31,939,001	31,002,303	62,866,365	0	0	0	74,939
Department of Higher Education and Workforce Development Federal Stimulus Fund	0	33,066	12,143	0	0	0	20,923
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	0	257,410	257,410	0	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	27,034	1,594,444	1,529,475	0	0	0	92,003
Department of Public Safety Federal Stimulus Fund	4,255,199	0	0	0	0	0	4,255,199
State Emergency Management Federal Stimulus Fund	112,183,177	9,733,631	23,272,674	0	0	6,684,958	91,959,176
Department of Mental Health Federal Stimulus Fund	61,069	701,458	617,267	0	0	9,043	136,217
Department of Health and Senior Services Federal Stimulus Fund	8,958,546	9,634,641	12,173,281	0	0	64,313	6,355,593
Department of Social Services Federal Stimulus Fund	3,035,331	329,095	3,310,709	0	0	0	53,717
Department of Labor & Industrial Relations Federal Stimulus Fund	14,814	601,814	418,241	0	0	130,825	67,562
Total all Funds	\$ 172,110,153	65,792,313	116,415,325	0	0	6,891,785	114,595,356

¹ This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2022, as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal Funding for COVID-19 Response Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds Cumulative Results through November 30, 2021

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Secretary of State Election Administration Improvements Fund ¹	\$ 3,801,643	3,612,181	189,462	0	0	0
Coronavirus Emergency Supplemental Fund	11,685,887	90,987	0	0	15,044	11,579,856
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ²	1,299,969,645	1,299,969,645	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	82,691,323	82,691,152	0	0	0	171
Department of Elementary and Secondary Education Federal Emergency Relief Fund	566,500,375	566,425,436	0	0	0	74,939
Department of Higher Education and Workforce Development Federal Stimulus Fund	446,702	425,779	0	0	0	20,923
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	24,412,322	24,412,322	0	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	32,155,574	32,063,571	0	0	0	92,003
Office of Administration Federal Stimulus Fund	521,241,978	521,093,744	0	66,711	214,945	0
Department of Public Safety Federal Stimulus Fund	8,310,170	1,982,221	0	0	2,072,750	4,255,199
State Emergency Management Federal Stimulus Fund ³	2,012,692,670	1,469,039,508	0	265,092,012	716,785,998	91,959,176
Department of Corrections Federal Stimulus Fund	11,578,485	1,514,706	0	0	10,063,779	0
Department of Mental Health Federal Stimulus Fund	32,517,146	14,734,907	0	725,786	18,371,808	136,217
Department of Health and Senior Services Federal Stimulus Fund	352,538,150	345,069,182	0	0	1,113,375	6,355,593
Department of Social Services Federal Stimulus Fund	94,184,816	93,031,349	0	0	1,099,750	53,717
Department of Natural Resources Federal Stimulus Fund	2,029,932	2,029,932	0	0	0	0
Office of Lieutenant Governor Federal Stimulus Fund	405,346	405,346	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	42,644,987	39,623,080	0	0	2,954,345	67,562
Secretary of State Federal Stimulus Fund	4,106,405	690,074	3,416,331	0	0	0
Housing Assistance Stimulus Fund ⁴	0	323,715,323	0	323,715,323	0	0
Total all Funds	\$ 5,103,913,556	4,822,620,445	3,605,793	589,599,832	752,691,794	114,595,356

¹ During the fiscal year ending June 30, 2020, the Secretary of State (SOS) used this fund to account for COVID-19 receipts and disbursements and other pre-existing but unrelated activity. The receipts, disbursements, and beginning and ending fund balances listed represent only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority was established prior to the public health emergency, and thus does not reflect COVID-19 efforts. The SOS receives many federal grants and uses the state accounting system, as it was intended, to account for all grant activity. Beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund is used to account for all COVID-19 receipts and related disbursements. However, between January 2021 and March 2021 the SOS reused this fund to receive \$189,462 in refunds from subrecipients of unspent awards during the fiscal year ended June 30, 2020 (a decrease in previous disbursements). In April 2021, the SOS returned this money to the federal government.

² This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2022, as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

³ The General Assembly authorized the Office of Administration (OA) to transfer up to \$750 million in federal funds from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. These transferred funds, plus any interest the state earned, had to be repaid to the State Emergency Management Federal Stimulus Fund. The OA transferred \$250 million in May 2020, and repaid the full \$250 million in December 2020, plus \$200,111 in earned interest. The interest is considered COVID-19 revenue because the U.S. Treasury requires the state to use it to cover expenditures incurred in accordance with COVID-19 relief purposes.

⁴ In February 2021, the General Assembly authorized a transfer of up to \$324,694,749 from the State Emergency Management Federal Stimulus Fund to the Housing Assistance Stimulus Fund. This transfer supports the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief Program in Missouri) to provide financial assistance to eligible households unable to pay rent and utilities due to the COVID-19 pandemic. While the Department of Economic Development (DED) administers this fund and indirectly administers (monitors) the program, DED officials entered an agreement with the Missouri Housing Development Commission (MHDC) to directly administer the program. The \$323,715,323 disbursed in February 2021 effectively reflects an upfront transfer to the MHDC. That agency will expend the funds through at least September 2022. Any unused portion will be refunded to the DED, and in turn the U.S. Treasury.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through November 30, 2021

	Year Ended June 30, 2022 (through November 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	\$ 682,249	19,160	663,089	675,494	9,663	665,831
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	76,148	10,682,625	10,758,773	1	10,758,772
Total Coronavirus Emergency Supplemental Fund	11,441,022	95,308	11,345,714	11,434,267	9,664	11,424,603
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND						
Free public schools - all expenditures				2,000,000,000	0	2,000,000,000
School Nutrition Services Program - reimbursements to schools for school food programs				75,658,549	31,908,495	43,750,054
Missouri Healthy Schools, Successful Students Program				266,463	217,344	49,119
Office of Childhood - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Department of Social Services, Children's Division, provided that the delivery of services shall be coordinated with the Parents as Teachers Program	907,000	0	907,000			
Office of Childhood - development and implementation of automated systems to enhance time, attendance reporting, contract compliance, payment accuracy, monitoring, referral services, professional development, before and after school programs, Early Head Start, parent education, background screenings, and to support the Educare Program; and further provided that the Office of Childhood may provide one-time funding to providers, not to exceed \$5,000 per provider, to assist providers who otherwise meet the department's qualifications, to meet requirements for accreditation, and further provided the Department of Elementary and Secondary Education shall reimburse providers more frequently than one month in arrears	11,925,022	1,340,019	10,585,003			
Office of Childhood - child care subsidy payments for low-income families, subject to income thresholds, provided that any individual can qualify for a traditional or transitional child care subsidy benefit regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers from this appropriation; and to provide childcare subsidies for children under the care, custody, or involved with the Department of Social Services - Children's Division and children adopted or under legal guardianship through Children's Division, and further provided that the subsidy paid by the Children's Division to providers on behalf of children in foster care shall be fixed to the market rate by region and provider-type, in accordance with the latest market rate study performed by or for the Division, and further provided that payments to providers shall be made in full and no more than two weeks in arrears	24,373,774	173,095	24,200,679			

Appendix C

Federal Funding for COVID-19 Response

Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds

Fiscal Year 2021 and Fiscal Year 2022 through November 30, 2021

	Year Ended June 30, 2022 (through November 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
Office of Childhood - child care services in response to the COVID-19 pandemic - stipends for child care providers providing non-traditional hours of care	5,000,000	504,000	4,496,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - increased access for foster care children	15,352,000	0	15,352,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - child care for families engaged in job search	9,500,000	0	9,500,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion and upgrades for existing Child Care providers	30,000,000	79,878	29,920,122			
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion for new providers	20,000,000	0	20,000,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - higher education grants	25,000,000	0	25,000,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - Paycheck Protection Program payments	33,945,846	6,554,949	27,390,897			
Office of Childhood - child care services in response to the COVID-19 pandemic - professional development	1,550,000	0	1,550,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - youth development credential	1,150,000	0	1,150,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - administration	9,257,784	16,170	9,241,614			
Office of Childhood - child care services in response to the COVID-19 pandemic - technical and business assistance	10,000,000	3,019	9,996,981			
Office of Childhood - child care services in response to the COVID-19 pandemic - additional sliding scale fees for June 2021 through September 2022	17,300,000	0	17,300,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - teaching child care at DESE career centers	2,100,000	0	2,100,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - higher education grants to students needing child care	5,000,000	0	5,000,000			
Total DESE Federal Stimulus Fund	222,361,426	8,671,130	213,690,296	2,075,925,012	32,125,839	2,043,799,173
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act				208,443,000	112,490,909	95,952,091
Distributions to the free public schools under the CARES Act, provided that local educational agencies that adopt, in response to COVID-19, a distanced or blended onsite and distanced pattern of instruction constituting less than forty-five percent (45%) of annual attendance hours taking place in person, shall have their designated total allocation under this section reduced by ten percent (10%)	105,000,000	9,653,117	95,346,883			

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Fiscal Year 2021 and Fiscal Year 2022 through November 30, 2021

	Year Ended June 30, 2022 (through November 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	20,000,000	6,600,491	13,399,509	30,000,000	14,144,301	15,855,699
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act				522,703,375	199,022,695	323,680,680
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that local educational agencies that adopt, in response to COVID-19, a distanced or blended onsite and distanced pattern of instruction constituting less than forty-five percent (45%) of annual attendance hours taking place in person, shall have their designated total allocation under this section reduced by ten percent (10%)	522,703,375	136,886,430	385,816,945			
Distributions of the Governor's Emergency Education Relief Funds to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that fifty percent (50%) of funds awarded to local educational agencies under this section are utilized to provide financial assistance or microgrants directly to the parents or legal guardians of students	7,284,647	12,825	7,271,822	7,284,647	0	7,284,647
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that any unobligated non-public schools funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	33,775,112	17,425,790	16,349,322	67,550,224	2,719,128	64,831,096
Total DESE Federal Emergency Relief Fund	688,763,134	170,578,653	518,184,481	835,981,246	328,377,033	507,604,213
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
FEDERAL STIMULUS FUND						
Crowder College				1,718,186	0	1,718,186
Crowder College - maintenance and repair				65,732	0	65,732
Crowder College - equity				133,645	0	133,645
East Central College				1,622,326	0	1,622,326
East Central College - maintenance and repair				47,965	0	47,965
East Central College - equity				126,188	0	126,188
Jefferson College				2,326,275	0	2,326,275
Jefferson College - maintenance and repair				114,448	0	114,448
Jefferson College - equity				180,943	0	180,943
Metropolitan Community College				9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair				395,635	0	395,635
Metropolitan Community College - equity				731,315	0	731,315
Mineral Area College				1,691,577	0	1,691,577
Mineral Area College - maintenance and repair				68,720	0	68,720
Mineral Area College - equity				131,575	0	131,575

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	Year Ended June 30, 2022 (through November 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
Moberly Area Community College				1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair				45,518	0	45,518
Moberly Area Community College - equity				148,135	0	148,135
North Central Missouri College				811,508	0	811,508
North Central Missouri College - maintenance and repair				16,606	0	16,606
North Central Missouri College - equity				63,121	0	63,121
Ozarks Technical Community College				4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair				68,116	0	68,116
Ozarks Technical Community College - equity				342,106	0	342,106
St. Charles Community College				2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair				63,893	0	63,893
St. Charles Community College - equity				214,713	0	214,713
St. Louis Community College				12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair				473,822	0	473,822
St. Louis Community College - equity				1,008,108	0	1,008,108
State Fair Community College				1,858,709	0	1,858,709
State Fair Community College - maintenance and repair				64,102	0	64,102
State Fair Community College - equity				144,575	0	144,575
Three Rivers College				1,588,805	0	1,588,805
Three Rivers College - maintenance and repair				41,015	0	41,015
Three Rivers College - equity				123,581	0	123,581
State Technical College of Missouri				2,010,124	0	2,010,124
University of Central Missouri				18,446,119	0	18,446,119
Southeast Missouri State University				15,293,156	0	15,293,156
Missouri State University				31,333,687	0	31,333,687
Lincoln University				7,156,731	0	7,156,731
Truman State University				13,886,774	0	13,886,774
Northwest Missouri State University				10,395,373	0	10,395,373
Missouri Southern State University				8,010,414	0	8,010,414
Missouri Western State University				7,415,585	0	7,415,585
Harris-Stowe State University				3,487,087	0	3,487,087
University of Missouri				138,745,625	0	138,745,625
Job training and related activities	1,212,759	170,811	1,041,948	1,332,000	254,968	1,077,032
Total DHEWD Federal Stimulus Fund	1,212,759	170,811	1,041,948	305,369,512	254,968	305,114,544

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	Year Ended June 30, 2022 (through November 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	15,000,000	0	15,000,000	23,643,000	23,643,000	0
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the Coronavirus Response and Relief Supplemental Appropriations Act	12,000,000	769,322	11,230,678			
Certified Work Ready Community Program	750,000	0	750,000			
Job training and related activities	85,500	0	85,500			
Total DHEWD Federal Emergency Relief Fund	27,835,500	769,322	27,066,178	23,643,000	23,643,000	0
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code				61,770,760	19,415,205	42,355,555
Transit Program - grants to non-urbanized areas under Sections 5310, 5311, 5312, and 5340, Title 49, United States Code	62,470,760	6,721,015	55,749,745	500,000	0	500,000
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the State Block Grant Program administered through the Federal Airport Improvement Program				19,870,044	1,539,765	18,330,279
Aviation Program - for construction, capital improvements, operations, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to the provisions of the CARES Act, and the Coronavirus Response and Relief Supplemental Appropriations Act	20,370,044	505,036	19,865,008			
Total MoDOT Federal Stimulus Fund	82,840,804	7,226,051	75,614,753	82,140,804	20,954,970	61,185,834
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND						
Broadband expansion and/or cellular equipment and service to provide fixed or mobile broadband access to emergency services personnel in order to coordinate and dispatch services related to the COVID-19 disease - expense and equipment				5,000,000	0	5,000,000
Broadband expansion to residential and agricultural areas in counties of the state of Missouri with high concentrations of state employees without residential access to broadband internet, for the purpose of enabling state employees to work remotely due to the COVID-19 disease - expense and equipment				5,000,000	0	5,000,000
Reimbursement of broadband services costs, and/or for state purchase of cellular equipment and service to provide fixed or mobile broadband service for state employees required to work from home due to the COVID-19 disease - expense and equipment				2,000,000	0	2,000,000
Total OA Federal Stimulus Fund				12,000,000	0	12,000,000

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	Year Ended June 30, 2022 (through November 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
All allotments, grants and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency				1,860,000	1,792,971	67,029
Total DPS Federal Stimulus Fund				1,860,000	1,792,971	67,029
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters				652,799,325	217,393,127	435,406,198
For expenses of any state agency responding to COVID-19	58,430,461	10,307,865	48,122,596			
Alternative care treatment facility staffing expenses - personal service				35,000,000	3,388	34,996,612
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs				1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo				10,000,000	0	10,000,000
State Emergency Management Agency, Boone County Fire Protection District, Missouri Task Force 1 - expenses for response to emergencies and disasters in the State of Missouri and conduct of annual training exercises. Expenses may include, but are not limited to personnel salaries and benefits, supplies, and repair or replacement of damaged equipment				100,000	100,000	0
Return of unspent CARES Act Coronavirus Relief Funds to the federal government ²				750,000,000	0	750,000,000
DESE - Learning Loss Testing				2,853,584	2,853,583	1
DESE - Transportation Costs				9,100,000	9,100,000	0
DESE - State School Bus Routes				1,000,000	580,334	419,666
DESE - Sheltered Workshops				3,999,731	3,999,730	1
DESE - Distance Learning				5,582,707	5,582,706	1
DHEWD - Distance Learning				10,000,000	10,000,000	0
DHEWD - Computer-Based Training				2,000,000	1,323,000	677,000
DHEWD - Workforce Development Boards				147,590	147,589	1
DHEWD - Workforce Training				3,033,762	3,033,762	0
DHEWD - Institutions of Higher Education COVID Expenses				115,792,343	115,792,343	0
Department of Revenue (DOR) - Temporary Motor Vehicle and Driver Licensing Division Offices				2,000,000	1,062,762	937,238
DOR - Technology and infrastructure costs due to the COVID-19 crisis - expense and equipment				79,263	79,262	1
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service	288,320	131,680	156,640	789,442	216,231	573,211
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - expense and equipment				372,230	372,230	0

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	Year Ended June 30, 2022 (through November 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
OA - Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				941,500	862,750	78,750
OA - Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				192,500	169,250	23,250
Missouri Consolidated Health Care Plan - COVID Reimbursement	6,328,052	6,328,052	0	22,000,000	18,921,685	3,078,315
Department of Agriculture (MDA) - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic				20,000,000	16,933,771	3,066,229
Department of Economic Development (DED) - Broadband Expansion	750,000	0	750,000	12,750,000	7,167,234	5,582,766
DED - Program to provide grants to small businesses incorporated in the state of Missouri with 50 or fewer employees, to reimburse the costs of business interruption caused by required closures in connection with the COVID-19 public health emergency, provided that no grants shall be provided to franchise or chain business entities, and further provided that one-quarter of funds under such program shall be allocated to family-owned farms				17,160,185	17,132,704	27,481
DED - Innovation Grants				748,560	748,560	0
DED - Manufacturer Retooling				20,000,000	20,000,000	0
DED - Nonprofit Stimulus				18,230,969	18,230,969	0
DED - Destination Marketing Organization Stimulus				15,204,713	15,204,713	0
DPS - Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				3,829,000	3,469,001	359,999
Department of Corrections (DOC) - Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				28,578,485	27,001,822	1,576,663
Department of Mental Health (DMH) - Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				31,875,000	30,315,393	1,559,607
DMH - Division of Developmental Disabilities - Developmental Disabilities Waiver (DDW) - compensation of all DDW providers during the period that Missouri or the United States falls within an emergency declaration to compensate any DDW provider with a retention payment, gap payment, or temporary rate increase; and additional payment per day during the period which a DDW provider has at least one confirmed positive COVID-19 case on the premises, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services				20,758,880	20,758,879	1

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	Year Ended June 30, 2022 (through November 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
DMH - Division of Behavioral Health COVID Reimbursements				10,000,000	10,000,000	0
DMH - Division of Behavioral Health - suicide prevention initiatives - expense and equipment				620,000	620,000	0
DMH - Developmental Disabilities Telehealth				4,331,832	4,331,832	0
DMH - Telehealth Training				3,500,000	3,500,000	0
DMH - Behavioral Health Net				100,500	100,500	0
Department of Health and Senior Services (DHSS) - Home & Community Based Services COVID Reimbursements				4,861,352	4,861,352	0
Department of Social Services (DSS) - Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				1,724,500	1,645,563	78,937
DSS - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of \$24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of \$19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed \$44.51 per Medicaid patient per day and shall be effective on March 1, 2020	1,444,048	1,444,048	0	90,000,000	89,056,441	943,559
DSS - Family Support Division - electronic benefit transfers system - expense and equipment				423,254	413,543	9,711
Department of Labor & Industrial Relations (DOLIR) - Unemployment Insurance System Support	8,500,000	8,439,736	60,264	24,500,000	21,598,168	2,901,832
DED - Communications Campaign				3,249,956	3,249,956	0
DPS - Missouri National Guard Expenses	127,951	127,950	1	5,400,000	2,979,673	2,420,327
DHSS - Call Center/Data Entry				170,075	170,075	0
DHSS - COVID Testing				89,291,600	35,108,215	54,183,385
DHSS - Contact Tracing/Tracking				11,800,000	5,379,351	6,420,649
DHSS - Lab Infrastructure				22,360,108	9,098,553	13,261,555
DHSS - Technology & Data Infrastructure				343,283	343,283	0
DHSS - Sewershed				414,081	413,831	250
DHSS - Surveillance				199,583	91,795	107,788
DHSS - Prevention in High Risk Settings				1,222,775	123,916	1,098,859
DHSS - COVID Support Services				1,093,350	597,960	495,390
DESE - Hearing Aid Distribution				100,000	100,000	0
DHSS - Poison Control				500,000	500,000	0
DHSS - Saliva-Based Testing				2,127,000	1,507,909	619,091
DOC - Waste Water Testing				181,568	181,568	0

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	Year Ended June 30, 2022 (through November 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
DSS - Food Banks	17,284,666	4,676,588	12,608,078	6,500,000	6,500,000	0
DHEWD - American Graduate				99,999	99,999	0
DESE - K-12 Support				61,440,933	61,440,933	0
DESE - Independent Living Centers				144,658	144,657	1
DESE - Substitute Teachers				2,000,000	1,594,883	405,117
DHEWD - Independent Colleges				9,777,481	9,777,480	1
DMH - Access to Recovery				1,000,000	1,000,000	0
DHSS - Child Care Providers				12,000,000	2,470,881	9,529,119
DSS - Assisted Living Facilities	680,076	680,075	1	10,000,000	4,747,129	5,252,871
COVID Dedicated Personal Service				201,000,000	55,931,247	145,068,753
DMH - Staff Offering Support Program				3,200,000	384,335	2,815,665
Fringe Benefits Personal Service				23,339,723	22,895,972	443,751
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	1,735	1,735	0	888	887	1
DHEWD - A+ Program				4,899,916	4,899,915	1
OA - Business Enterprise Portal	361,998	0	361,998	2,300,000	0	2,300,000
DPS - Disaster Medical Assistance Team	2,566,135	723,239	1,842,896	3,500,000	2,425,267	1,074,733
Personal Protective Equipment Warehousing				1,312,800	279,802	1,032,998
DED - Manufacturer Retooling #2	2,649,727	2,203,829	445,898	4,500,000	1,850,273	2,649,727
County Coronavirus Relief Fund Reporting	1,289,518	829,210	460,308	1,400,000	1,095,862	304,138
DOR - collecting highway related fees and taxes - personal service				232,812	0	232,812
DOR - collecting highway related fees and taxes - expense and equipment				3,057	0	3,057
Rural Hospitals				10,000,000	5,806,440	4,193,560
DOLIR - Unemployment Insurance Trust Fund				300,000,000	300,000,000	0
OA - Information Technology Services Division - OA consolidated information technology services - expense and equipment	203,139	0	203,139			
OA - Information Technology Services Division - DHSS consolidated information technology services - expense and equipment	27,152	0	27,152			
OA - Information Technology Services Division - DMH consolidated information technology services - expense and equipment	88,496	0	88,496			
OA - Information Technology Services Division - DOC consolidated information technology services - expense and equipment	12,068	0	12,068			
OA - Information Technology Services Division - DPS consolidated information technology services - expense and equipment	46,259	0	46,259			
OA - Information Technology Services Division - DOLIR consolidated information technology services - expense and equipment	11,263	0	11,263			

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	Year Ended June 30, 2022 (through November 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment	35,720	0	35,720			
OA - Information Technology Services Division - Department of Natural Resources (DNR) consolidated information technology services - expense and equipment	46,259	0	46,259			
OA - Information Technology Services Division - MDA consolidated information technology services - expense and equipment	44,248	0	44,248			
OA - Information Technology Services Division - DOR consolidated information technology services - expense and equipment	120,677	0	120,677			
OA - Information Technology Services Division - DHEWD consolidated information technology services - expense and equipment	13,194	0	13,194			
OA - Information Technology Services Division - DESE consolidated information technology services - expense and equipment	32,180	0	32,180			
DMH - Division of Developmental Disabilities - telehealth physician services	2,232,000	1,872,600	359,400			
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DPS - expense and equipment	90,000	90,000	0			
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DHSS - expense and equipment	360,000	197,837	162,163			
DHSS - Division of Community and Public Health - personal protective equipment warehousing - expense and equipment	200,700	132,799	67,901			
DOC - COVID Response - expense and equipment	5,399,048	1,362,277	4,036,771	8,537,000	3,137,952	5,399,048
DOLIR - Division of Employment Security - repayment of the state share of overpayments made to Missouri citizens through unemployment claims processed due to COVID-19 pandemic	48,000,000	0	48,000,000			
DPS - Missouri Veterans' Commission - housing assistance for veterans	1,800,000	181,548	1,618,452			
MDA - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state who employ less than 200 employees in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic and for the implementation of programs for other livestock value added products	20,000,000	0	20,000,000			
DHEWD - for a grant to an organization providing services in a city not within a county, that facilitates supplemental education programs, job development and training, and community service programs for under-resourced individuals	600,000	0	600,000			

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	Year Ended June 30, 2022 (through November 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
DSS - MO HealthNet Division - for funding long-term care services - Family Certified Home Health Aide (FCHHA) Pilot Program for an enrolled Home Health Provider Agency with MO HealthNet for the Home Health Agency to pay to train family members and/or parents as Certified Home Health Aides to provide medically necessary care in their home for up to fifty clients that are eligible for Private Duty Nursing services and currently admitted or receiving outpatient services from a pediatric hospital(s) within: a county with a charter form of government and with more than three hundred thousand but fewer than four hundred fifty thousand inhabitants, a home rule city with more than sixty-four thousand but fewer than seventy-one thousand inhabitants, a county with a charter form of government and with more than nine hundred fifty thousand inhabitants, a city not within a county, a county of the first classification with more than one hundred one thousand but fewer than one hundred fifteen thousand inhabitants, and a county with a charter form of government and with more than two hundred thousand but fewer than three hundred fifty thousand	2,901,385	0	2,901,385			
DSS - MO HealthNet Division - all other non-institutional services including, but not limited to, rehabilitation, optometry, audiology, ambulance, non-emergency medical transportation, durable medical equipment, and eyeglasses under the MO HealthNet fee-for-service program, and for rehabilitation services provided by residential treatment facilities as authorized by the Children's Division for children in the care and custody of the Children's Division	5,000,000	0	5,000,000			
DHEWD - establishing a nursing simulation laboratory facility to enhance and expand nursing education and development opportunities through an online statewide nursing education program	2,000,000	0	2,000,000			
DOC - Division of Offender Rehabilitative Services - pilot program to ensure the availability and use of all medication-assisted treatment products approved by the FDA to treat opioid use disorder, including but not limited to those specified in Section 191.1165, RSMo, in conjunction with treatment for incarcerated offenders	1,500,000	0	1,500,000			
OA - Information Technology Services Division - DED consolidated information technology services - personal service	289,360	0	289,360			
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment	437,614	0	437,614			
Workers' Compensation Payments				200,000	184,190	15,810
DHSS - Disaster Medical Assistance Team Alternative Care	24,175,000	20,087,232	4,087,768			
DHSS - Vaccination Incentives	14,000,000	8,000,000	6,000,000			
DHSS - Hospital Health Care Staffing Contracts	7,325,000	2,887,202	4,437,798			
DPS - Ambulance District Reimbursements	5,000,000	0	5,000,000			
DPS - Ventilator Emergency Transportation	400,000	0	400,000			
DMH, DOC, DPS, DSS, and OA - Stipend Payments	15,000,000	9,442,081	5,557,919			
DHSS - Missouri Overdose Rescue and Education Project - first responder and local public health agency opioid overdose response	800,000	0	800,000			
Total State Emergency Management Federal Stimulus Fund	258,893,449	80,147,583	178,745,866	2,764,623,853	1,251,198,366	1,513,425,487

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Federal Funding for COVID-19 Response

Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds

Fiscal Year 2021 and Fiscal Year 2022 through November 30, 2021

	Year Ended June 30, 2022 (through November 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	1,205,000	204,231	1,000,769	900,000	372,147	527,853
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	3,200,000	840,860	2,359,140	2,000,000	1,000,852	999,148
Division of Developmental Disabilities - telehealth physician services related to COVID-19 - expense and equipment				720,000	0	720,000
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	643,165	118,865	524,300	636,796	280,501	356,295
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment	10,000,000	2,405,339	7,594,661	19,363,204	5,378,938	13,984,266
Total DMH Federal Stimulus Fund	15,048,165	3,569,295	11,478,870	23,620,000	7,032,438	16,587,562
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND						
Division of Community and Public Health - community health programs funding and related expenses	224,981	0	224,981	224,981	0	224,981
Division of Community and Public Health - community health programs funding and related expenses - medications				401,508	311,258	90,250
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	996,315	152,344	843,971	732,279	51,125	681,154
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service (supplemental)				256,713	12,237	244,476
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	32,376,931	5,152,316	27,224,615	30,461,800	9,335,881	21,125,919
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment (supplemental)				3,108,932	106,848	3,002,084
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment				4,050,000	3,259,290	790,710
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment				18,000,000	14,768,427	3,231,573

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Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds

Fiscal Year 2021 and Fiscal Year 2022 through November 30, 2021

	Year Ended June 30, 2022 (through November 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
Division of Senior and Disability Services - Home and Community Services grants to be distributed to the Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and meal services	1,112,111	138,099	974,012			
Division of Senior and Disability Services - meals to be distributed to each Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and grant services	1,930,000	1,472,292	457,708			
Division of Community and Public Health - supplemental nutrition programs	185,000,000	25,207,793	159,792,207	185,000,000	184,983,431	16,569
Division of Community and Public Health - Office of Emergency Coordination - Poison Control Hotline - expense and equipment				100,000	0	100,000
Division of Regulation and Licensure - program operations and support - personal service	707,000	235,078	471,922	700,000	687,511	12,489
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	35,931	264,069	300,000	40,151	259,849
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service	7,366,010	353,956	7,012,054	542,764	432,546	110,218
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service (supplemental)				3,049,467	27,811	3,021,656
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment	270,472,267	25,382,103	245,090,164	134,094,849	24,626,318	109,468,531
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment - Epidemiology and Laboratory Capacity	4,216,680	0	4,216,680			
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - personal service	1,139,388	32,611	1,106,777	200,000	0	200,000
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - expense and equipment	53,608,631	10,725,775	42,882,856	19,800,000	1,931,925	17,868,075
Ombudsman Program operated by the Area Agencies on Aging or their service providers - expense and equipment	75,369	10,000	65,369			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - personal service	200,000	7,069	192,931			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - expense and equipment	1,512,169	68,206	1,443,963			
Division of Community and Public Health - funding of the Justice for Survivors forensic examination Statewide Telehealth Network	6,157,916	0	6,157,916			

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Federal Funding for COVID-19 Response

Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds

Fiscal Year 2021 and Fiscal Year 2022 through November 30, 2021

	Year Ended June 30, 2022 (through November 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services						
Total DHSS Federal Stimulus Fund	263	263	0			
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND	567,396,031	68,973,836	498,422,195	401,023,293	240,574,759	160,448,534
Family Support Division - Emergency Solutions Grant Program payments	28,331,553	4,220,276	24,111,277	28,331,553	15,973,768	12,357,785
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	6,026,000	1,282,711	4,743,289	6,026,000	1,641,114	4,384,886
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	388,730	92,184	296,546	643,510	506,141	137,369
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program						
Family Support Division - electronic benefit transfers system - expense and equipment	3,019,376	1,153,241	1,866,135	66,542,726	30,879,700	35,663,026
Family Support Division - community services programs provided by Community Action Agencies or other not-for-profit organizations under provisions of the Community Services Block Grant	27,847,053	5,871,545	21,975,508	3,333,403	3,333,403	0
Family Support Division - Low Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	18,269,392	10,233,312	8,036,080	27,847,053	5,649,424	22,197,629
Children's Division - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Children's Division, provided that the Children's Division shall coordinate the delivery of services with the Parents as Teachers Program within the Department of Elementary and Secondary Education				18,269,392	23,479	18,245,913
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income				907,000	337,510	569,490
Family Support Division - income maintenance field staff and operations - expense and equipment	12,760,000	250,649	12,509,351			
Family Support Division - contractor, hardware, and other costs associated with planning, development, and implementation of a Family Assistance Management Information System - expense and equipment	1,350,503	0	1,350,503	12,760,000	0	12,760,000
Children's Division - independent living placements and transitional living services	13,932	0	13,932	189,080	0	189,080
	10,220,877	1,040,636	9,180,241	6,966	0	6,966
				1,703,480	0	1,703,480

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Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds

Fiscal Year 2021 and Fiscal Year 2022 through November 30, 2021

	Year Ended June 30, 2022 (through November 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
Children's Division - child care subsidy payments, subject to income thresholds, provided that any individual can qualify for a traditional or transitional benefit for a child care subsidy regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers, and to provide child care subsidies for children under the care, custody, or involved with the Children's Division and children adopted or under legal guardianship through Children's Division, and further provided child care subsidy providers not currently receiving disproportionate share rate differentials from July 2020 to December 2020 shall receive a 20 percent rate differential from January 2021 to May 2021				37,031,126	0	37,031,126
Family Support Division - services for the visually impaired	268,757	268,757	0			
Children's Division - costs associated with attending post-secondary education including, but not limited to tuition, books, fees, room and board for current or former foster youth	1,485,593	0	1,485,593			
Children's Division - creation of a mobile application that can be accessed by children's division caseworkers, licensed foster families, foster care licensure applicants, parents or guardians of children in foster care and other key parties. Such application shall enable streamlined communication and information sharing to improve the functionality of processes including but not limited to foster home licensure applications, foster family requests for services, and recordkeeping for children in state custody	1,000,000	0	1,000,000			
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children's Division - expense and equipment	593,637	593,637	0			
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children's Division - expense and equipment - Consolidated Appropriations Act	861,718	202,765	658,953			
Total DSS Federal Stimulus Fund	112,437,121	25,209,713	87,227,408	203,591,289	58,344,539	145,246,750
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	30,123,396	0	30,123,396	43,033,423	0	43,033,423
Business and Community Solutions Division - broadband grants	10,000,000	0	10,000,000			
Total DED Federal Stimulus Fund	40,123,396	0	40,123,396	43,033,423	0	43,033,423
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments	1,996,764	212,967	1,783,797	2,029,932	1,816,965	212,967
Total DNR Federal Stimulus Fund	1,996,764	212,967	1,783,797	2,029,932	1,816,965	212,967

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Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds

Fiscal Year 2021 and Fiscal Year 2022 through November 30, 2021

	Year Ended June 30, 2022 (through November 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
LIEUTENANT GOVERNOR FEDERAL STIMULUS FUND						
Missouri State Council on the Arts - expense and equipment				517,000	405,346	111,654
Missouri Humanities Council - program distribution				605,000	0	605,000
Total Lieutenant Governor Federal Stimulus Fund				1,122,000	405,346	716,654
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Division of Employment Security - administration of unemployment benefits - personal service	24,187,938	992,930	23,195,008	23,948,454	2,368,562	21,579,892
Division of Employment Security - administration of unemployment benefits - expense and equipment	7,600,846	803,755	6,797,091	7,600,846	1,689,722	5,911,124
Division of Employment Security - administration of programs authorized and funded by the United States Department of Labor, such as Disaster Unemployment Assistance, and provided that all funds shall be expended from discrete accounts and that no monies shall be expended for funding administration of these programs by the Division of Employment Security	17,000,000	0	17,000,000	51,000,000	28,752,235	22,247,765
OA - Information Technology Services Division - for DOLIR - expense and equipment				7,737,001	3,293,259	4,443,742
OA - Information Technology Services Division - for DOLIR - personal service				250,000	0	250,000
OA - Division of Accounting - reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	8,991	8,991	0	538	537	1
Total DOLIR Federal Stimulus Fund	48,797,775	1,805,676	46,992,099	90,536,839	36,104,315	54,432,524
SECRETARY OF STATE (SOS) FEDERAL STIMULUS FUND						
Election reform grants, transaction costs, election administration improvements within Missouri, support of Help America Vote Act activities, and the state's share of election costs as required by Chapter 115, RSMo ³				16,100,000	3,834,944	12,265,056
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library				750,000	271,461	478,539
Total SOS Federal Stimulus Fund	0	0	0	16,850,000	4,106,405	12,743,595
DEPARTMENT OF AGRICULTURE (MDA) FEDERAL STIMULUS FUND						
Office of the Director - Specialty Crop Block Grant	20,000	0	20,000			
Total MDA Federal Stimulus Fund	20,000	0	20,000			

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Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds

Fiscal Year 2021 and Fiscal Year 2022 through November 30, 2021

	Year Ended June 30, 2022 (through November 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
HOUSING ASSISTANCE STIMULUS FUND						
DED - Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	0	324,694,749	324,694,749	323,715,323	979,426
Total Housing Assistance Stimulus Fund	324,694,749	0	324,694,749	324,694,749	323,715,323	979,426
Total All Funds	\$ 2,403,862,095	367,430,345	2,036,431,750	7,219,479,219	2,330,456,901	4,889,022,318

¹ The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

² Initial legislation required Coronavirus Relief Fund assistance to be returned to the federal government if it was not spent to cover allowable costs incurred by December 30, 2020. Legislation changes in December 2020 extended that date to December 31, 2021. State officials did not know whether or to what extent the state may have to repay any funding received at the time the appropriation was established. To acknowledge the existence of the obligation, the state established appropriations authorizing the return of up to \$750 million.

³ This appropriation's expenditures include \$3,416,331 that was not spent for COVID-19 purposes, but instead was returned to the federal government.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND			
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	\$ 675,494	0	675,494
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	7	10,758,766
Total Coronavirus Emergency Supplemental Fund	11,434,267	7	11,434,260
FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND			
Department of Social Services (DSS) - MO HealthNet Division - Medicare Part D Clawback payments	100,000,000	74,391,170	25,608,830
DSS - MO HealthNet Division - payment to comprehensive prepaid health care plans as provided by federal or state law or for payments to programs authorized by the Frail Elderly Demonstration Project Waiver as provided by the Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508, Section 4744) and by Section 208.152 (16), RSMo, provided that the department shall implement programs or measures to achieve cost-savings through emergency room services reform, and further provided that MO HealthNet eligibles described in Section 501(a)(1)(D) of Title V of the Social Security Act may voluntarily enroll in the Managed Care Program	250,000,000	250,000,000	0
Total FMAP Enhancement Fund	350,000,000	324,391,170	25,608,830
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND			
Free public schools - all expenditures	1,515,839,292	0	1,515,839,292
School Nutrition Services Program - reimbursements to schools for school food programs	117,552,821	41,894,272	75,658,549
Total DESE Federal Stimulus Fund	1,633,392,113	41,894,272	1,591,497,841
DESE FEDERAL EMERGENCY RELIEF FUND			
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act	300,000,000	67,469,751	232,530,249
Total DESE Federal Emergency Relief Fund	300,000,000	67,469,751	232,530,249

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Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD) FEDERAL STIMULUS FUND			
Crowder College	1,718,186	0	1,718,186
Crowder College - maintenance and repair	65,732	0	65,732
Crowder College - equity	133,645	0	133,645
East Central College	1,622,326	0	1,622,326
East Central College - maintenance and repair	47,965	0	47,965
East Central College - equity	126,188	0	126,188
Jefferson College	2,326,275	0	2,326,275
Jefferson College - maintenance and repair	114,448	0	114,448
Jefferson College - equity	180,943	0	180,943
Metropolitan Community College	9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair	395,635	0	395,635
Metropolitan Community College - equity	731,315	0	731,315
Mineral Area College	1,691,577	0	1,691,577
Mineral Area College - maintenance and repair	68,720	0	68,720
Mineral Area College - equity	131,575	0	131,575
Moberly Area Community College	1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair	45,518	0	45,518
Moberly Area Community College - equity	148,135	0	148,135
North Central Missouri College	811,508	0	811,508
North Central Missouri College - maintenance and repair	16,606	0	16,606
North Central Missouri College - equity	63,121	0	63,121
Ozarks Technical Community College	4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair	68,116	0	68,116
Ozarks Technical Community College - equity	342,106	0	342,106

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Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
St. Charles Community College	2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair	63,893	0	63,893
St. Charles Community College - equity	214,713	0	214,713
St. Louis Community College	12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair	473,822	0	473,822
St. Louis Community College - equity	1,008,108	0	1,008,108
State Fair Community College	1,858,709	0	1,858,709
State Fair Community College - maintenance and repair	64,102	0	64,102
State Fair Community College - equity	144,575	0	144,575
Three Rivers College	1,588,805	0	1,588,805
Three Rivers College - maintenance and repair	41,015	0	41,015
Three Rivers College - equity	123,581	0	123,581
State Technical College of Missouri	2,010,124	0	2,010,124
University of Central Missouri	18,446,119	0	18,446,119
Southeast Missouri State University	15,293,156	0	15,293,156
Missouri State University	31,333,687	0	31,333,687
Lincoln University	5,859,958	0	5,859,958
Lincoln University - land grant match	1,296,773	0	1,296,773
Truman State University	13,886,774	0	13,886,774
Northwest Missouri State University	10,395,373	0	10,395,373
Missouri Southern State University	8,010,414	0	8,010,414
Missouri Western State University	7,415,585	0	7,415,585
Harris-Stowe State University	3,487,087	0	3,487,087
University of Missouri	138,745,625	0	138,745,625
Total DHEWD Federal Stimulus Fund	304,037,512	0	304,037,512

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Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DHEWD FEDERAL EMERGENCY RELIEF FUND			
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	200,000,000	0	200,000,000
Total DHEWD Federal Emergency Relief Fund	200,000,000	0	200,000,000
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND			
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code	20,000,000	4,114,460	15,885,540
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the state Block Grant Program administered through the Federal Airport Improvement Program	1,000,000	0	1,000,000
Total MoDOT Federal Stimulus Fund	21,000,000	4,114,460	16,885,540
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND			
Distribution of federal funds to units of local government as provided in the CARES Act	1,071,000,000	520,925,478	550,074,522
Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	316,500	158,016	158,484
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	16,000	10,250	5,750
Total OA Federal Stimulus Fund	1,071,332,500	521,093,744	550,238,756
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND			
Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	2,262,000	189,250	2,072,750
Total DPS Federal Stimulus Fund	2,262,000	189,250	2,072,750
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND			
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters	1,039,025,589	51,396,569	987,629,020
Alternative care treatment facility staffing expenses - personal service	35,000,000	1,119,066	33,880,934

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DSS - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of \$24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of \$19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed \$44.51 per Medicaid patient per day and shall be effective on March 1, 2020	90,000,000	0	90,000,000
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs	1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo	10,000,000	0	10,000,000
COVID Dedicated Personal Service	200,000,000	71,018,488	128,981,512
Fringe Benefits Personal Service	14,174,411	14,174,411	0
Total State Emergency Management Federal Stimulus Fund	1,390,000,000	137,708,534	1,252,291,466
DEPARTMENT OF CORRECTIONS (DOC) FEDERAL STIMULUS FUND			
Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	11,578,485	1,514,706	10,063,779
Total DOC Federal Stimulus Fund	11,578,485	1,514,706	10,063,779
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND			
Office of the Director - personal service	75,000	2,298	72,702
Office of the Director - expense and equipment	5,000,000	0	5,000,000
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	900,000	0	900,000

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
Division of Developmental Disabilities - community program funding, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need services - expense and equipment	15,364,800	0	15,364,800
Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	8,175,000	4,104,264	4,070,736
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	2,000,000	63,556	1,936,444
Total DMH Federal Stimulus Fund	31,514,800	4,170,118	27,344,682
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND			
Division of Community and Public Health - community health programs funding and related expenses	671,000	0	671,000
Division of Community and Public Health - community health programs funding and related expenses - medications	1,620,000	0	1,620,000
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	445,516	0	445,516
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	32,556,018	438,189	32,117,829
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment	4,500,000	0	4,500,000
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment	25,000,000	6,404,165	18,595,835
Division of Community and Public Health - supplemental nutrition programs	30,062,065	30,062,065	0
Total DHSS Federal Stimulus Fund	94,854,599	36,904,419	57,950,180
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND			
Family Support Division - Emergency Solutions Grant Program payments	30,000,000	0	30,000,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	4,326,000	245,203	4,080,797

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	528,000	0	528,000
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program	20,000,000	9,088,706	10,911,294
Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	1,294,500	194,750	1,099,750
Total DSS Federal Stimulus Fund	56,148,500	9,528,659	46,619,841
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND			
Business and Community Solutions Division - Community Development Block Grant Program - projects awarded on or after July 1, 2019, provided no funds shall be expended at higher education institutions not headquartered in Missouri for purposes of accreditation	20,000,000	0	20,000,000
Total DED Federal Stimulus Fund	20,000,000	0	20,000,000
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND			
Division of Employment Security - administration of unemployment benefits - personal service	1,000,000	208,806	791,194
Division of Employment Security - administration of unemployment benefits - expense and equipment	700,000	687,146	12,854
OA - Information Technology Services Division - for DOLIR - expense and equipment	1,000,000	823,665	176,335
Total DOLIR Federal Stimulus Fund	2,700,000	1,719,617	980,383
Total All Funds	\$ 5,500,254,776	1,150,698,707	4,349,556,069

* The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of St. Clair County, Missouri

The Office of the State Auditor contracted for an audit of St. Clair County's financial statements for the 2 years ended December 31, 2020, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by CliftonLarsonAllen, LLP, is attached.

Nicole R. Galloway, CPA
State Auditor

December 2021
Report No. 2021-129

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEARS ENDED DECEMBER 31, 2020 AND 2019



**WEALTH ADVISORY | OUTSOURCING
AUDIT, TAX, AND CONSULTING**

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**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

County Commission
St. Clair County
Osceola, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the St. Clair County (the County), Missouri, which comprise cash and investments for each fund as of December 31, 2020 and 2019, and the related statements of cash receipts, disbursements and changes in cash and investment balances-budget and actual for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting, a financial reporting framework prescribed or permitted by Missouri law as described in Note 1 of the accompanying financial statements. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2020 and 2019, or changes in financial position for the years then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and investments of each fund of the County as of December 31, 2020 and 2019, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the financial reporting provisions prescribed or permitted by Missouri law described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2021, on our consideration of the County’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County’s internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

St. Louis, Missouri
December 7, 2021

FINANCIAL STATEMENTS

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020**

	Cash and Investments January 1, 2020	Receipts 2020	Disbursements 2020	Cash and Investments December 31, 2020
General Revenue Fund	\$ 4,360,613	\$ 4,514,807	\$ (4,344,967)	\$ 4,530,453
Special Road and Bridge Fund	494,777	1,041,227	(991,019)	544,985
Assessment Fund	22,926	147,231	(152,926)	17,231
Law Enforcement Training Fund	18,804	2,845	(1,224)	20,425
Prosecuting Attorney Training Fund	3,904	2,205	(849)	5,260
Recorder's Maintenance Fund	35,344	8,080	(6,825)	36,599
Administrative Costs Fund	2,894	3,261	(5,743)	412
Tax Maintenance Fund	38,564	15,891	(12,840)	41,615
Election Services Fund	11,506	1,391	(1,715)	11,182
Sheriff Drug Fund	53	1	-	54
Sheriff's Revolving Fund	36,812	5,589	(1,033)	41,368
Help America Vote Act Fund	2	22,621	(22,472)	151
Sheriff's 57.280 Fund	40,041	9,304	(9,457)	39,888
Local Emergency Planning Fund	8,653	2,137	(8)	10,782
Emergency Support Fund	2,643	7,036	-	9,679
Deputy Sheriff Salary Fund	-	2,181	(2,181)	-
U.S. Marshall Fed Sharing Fund	8,419	119	-	8,538
Domestic Violence Fund	378	825	(780)	423
Inmate Security Fund	414,508	184,389	(262,599)	336,298
Coronavirus Relief Fund	-	1,111,230	(542,609)	568,621
Law Enforcement Restitution Fund (LERF)	44,194	12,110	-	56,304
Total	<u>\$ 5,545,035</u>	<u>\$ 7,094,480</u>	<u>\$ (6,359,247)</u>	<u>\$ 6,280,268</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2019**

	Cash and Investments January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Investments December 31, 2019
General Revenue Fund	\$ 4,378,138	\$ 4,193,427	\$ (4,210,952)	\$ 4,360,613
Special Road and Bridge Fund	411,097	1,043,971	(960,291)	494,777
Assessment Fund	25,846	129,649	(132,569)	22,926
Law Enforcement Training Fund	14,680	4,123	1	18,804
Prosecuting Attorney Training Fund	3,323	1,481	(900)	3,904
Recorder's Maintenance Fund	43,482	6,926	(15,064)	35,344
Administrative Costs Fund	7,020	1,765	(5,891)	2,894
Tax Maintenance Fund	37,278	14,508	(13,222)	38,564
Election Services Fund	9,720	1,786	-	11,506
Sheriff Drug Fund	52	1	-	53
Sheriff's Revolving Fund	39,084	4,825	(7,097)	36,812
Help America Vote Act Fund	2	-	-	2
Sheriff's 57.280 Fund	34,432	8,866	(3,257)	40,041
Local Emergency Planning Fund	8,530	123	-	8,653
Emergency Support Fund	-	2,643	-	2,643
Deputy Sheriff Salary Fund	-	2,060	(2,060)	-
U.S. Marshall Fed Sharing Fund	8,302	117	-	8,419
Domestic Violence Fund	451	770	(843)	378
Inmate Security Fund	386,890	197,285	(169,667)	414,508
Law Enforcement Restitution Fund (LERF)	29,139	15,055	-	44,194
Total	\$ 5,437,466	\$ 5,629,381	\$ (5,521,812)	\$ 5,545,035

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	General Revenue Fund			
	2020		2019	
	Actuals	Budget	Actuals	Budget
RECEIPTS				
Charges for Services	\$ 267,220	\$ 318,078	\$ 298,438	\$ 324,800
Interest	80,469	40,000	69,410	25,600
Intergovernmental	3,314,098	3,192,120	3,051,075	3,524,128
Other Revenue	25,969	36,075	39,020	40,675
Grant Revenue	28,041	17,622	8,554	12,597
Property Tax	410,135	399,180	369,802	404,180
Sales Tax	388,875	340,000	357,128	335,000
				-
Total Receipts	4,514,807	4,343,075	4,193,427	4,666,980
DISBURSEMENTS				
Buildings and Grounds	57,133	94,424	71,186	91,701
Circuit Clerk	9,910	13,975	10,842	13,500
Collector	93,226	109,355	103,063	113,124
Coroner	23,222	26,051	22,870	27,055
County Clerk	124,165	144,479	131,427	138,908
County Commission	111,176	116,903	112,611	113,833
Court Administration	8,714	55,450	11,851	43,470
Election	95,375	105,767	41,454	57,898
Emergency Management	5,771	6,628	1,627	6,200
Jail	2,712,689	3,174,305	2,719,247	3,074,158
Juvenile Office	42,763	51,397	43,586	50,035
Mileage and Training	-	300	-	300
Other	-	1,147,218	-	1,150,754
Other General County Government	223,642	170,825	175,308	180,325
Professional Fees	-	3,500	-	3,500
Prosecuting Attorney	163,376	172,431	153,390	156,229
Public Administrator	24,163	27,718	26,093	27,123
Public Defender	3,620	3,620	3,515	3,515
Recorder	81,259	83,632	79,050	80,657
Repairs and Maintenance	-	2,500	-	2,500
Sheriff	515,122	519,665	451,348	499,537
Treasurer	49,641	51,875	52,484	55,500
Total Disbursements	4,344,967	6,082,018	4,210,952	5,889,822
RECEIPTS OVER (UNDER) DISBURSEMENTS	169,840	(1,738,943)	(17,525)	(1,222,842)
Cash and Investments - Beginning of Year	4,360,613	4,360,613	4,378,138	4,378,138
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 4,530,453</u>	<u>\$ 2,621,670</u>	<u>\$ 4,360,613</u>	<u>\$ 3,155,296</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Special Road and Bridge Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Property Tax	\$ 264,468	\$ 220,500	\$ 208,540	\$ 230,500
Charges for Services	-	3,000	225	3,000
Interest	10,073	8,000	9,685	6,000
Intergovernmental	130,724	147,000	18,395	171,000
Other Revenue	3,711	3,000	143,031	3,000
Motor Vehicle Tax	632,251	653,000	664,095	648,000
Total Receipts	1,041,227	1,034,500	1,043,971	1,061,500
DISBURSEMENTS				
Advertising	194	250	475	250
Auto Expense	51,633	80,000	77,358	80,000
Computer and Telephone	976	800	829	725
Construction	973	25,000	-	-
Drugs	460	500	505	400
Election	-	-	2,419	2,000
Capital Outlay	243,835	195,000	143,522	170,000
Fringe Benefits	29,790	49,248	33,763	37,000
Utilities	1,227	1,500	1,052	1,500
Insurance	54,259	56,800	50,918	59,150
Materials and Supplies	232,580	246,425	211,013	243,925
Mileage and Training	6,188	7,500	6,289	7,500
Other	2,127	2,500	2,409	2,500
Payroll Taxes	14,884	20,655	18,396	21,500
Pension Expense	389	850	563	850
Repairs and Maintenance	146,622	175,500	158,007	165,500
Salaries and Wages	204,882	270,000	252,773	275,000
Transfer Out	-	-	-	-
Total Disbursements	991,019	1,132,528	960,291	1,067,800
RECEIPTS OVER (UNDER) DISBURSEMENTS	50,208	(98,028)	83,680	(6,300)
Cash and Investments - Beginning of Year	494,777	494,777	411,097	411,097
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 544,985</u>	<u>\$ 396,749</u>	<u>\$ 494,777</u>	<u>\$ 404,797</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Assessment Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ -	\$ 500	\$ 79	\$ -
Interest	783	1,000	796	1,000
Intergovernmental	141,804	160,678	127,114	135,672
Other Revenue	4,644	2,800	1,660	2,800
Total Receipts	<u>147,231</u>	<u>164,978</u>	<u>129,649</u>	<u>139,472</u>
DISBURSEMENTS				
Computer and Telephone	12,228	21,500	10,517	15,000
Capital Outlay	1,954	2,000	583	2,000
Fringe Benefits	12,324	8,120	7,046	6,880
Insurance	4,916	5,060	4,081	4,900
Materials and Supplies	5,940	11,200	4,923	11,200
Mileage and Training	4,071	8,000	4,133	7,500
Other	2,728	1,500	1,129	500
Payroll Taxes	7,423	7,952	6,639	7,343
Pension Expense	271	275	259	275
Professional Fees	-	-	4,602	10,000
Salaries and Wages	101,071	103,278	88,657	95,946
Total Disbursements	<u>152,926</u>	<u>168,885</u>	<u>132,569</u>	<u>161,544</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,695)	(3,907)	(2,920)	(22,072)
Cash and Investments - Beginning of Year	<u>22,926</u>	<u>22,926</u>	<u>25,846</u>	<u>25,846</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 17,231</u>	<u>\$ 19,019</u>	<u>\$ 22,926</u>	<u>\$ 3,774</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Law Enforcement Training Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 1,701	\$ 3,500	\$ 2,526	\$ 3,500
Interest	281	(300)	229	(295)
Other Revenue	863	1,750	1,368	-
Total Receipts	<u>2,845</u>	<u>4,950</u>	<u>4,123</u>	<u>3,205</u>
DISBURSEMENTS				
Mileage and Training	<u>1,224</u>	<u>5,100</u>	<u>(1)</u>	<u>5,100</u>
Total Disbursements	<u>1,224</u>	<u>5,100</u>	<u>(1)</u>	<u>5,100</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,621	(150)	4,124	(1,895)
Cash and Investments - Beginning of Year	<u>18,804</u>	<u>18,804</u>	<u>14,680</u>	<u>14,680</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 20,425</u></u>	<u><u>\$ 18,654</u></u>	<u><u>\$ 18,804</u></u>	<u><u>\$ 12,785</u></u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Prosecuting Attorney Training Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 2,142	\$ 1,200	\$ 1,437	\$ 950
Interest	63	50	44	50
Total Receipts	<u>2,205</u>	<u>1,250</u>	<u>1,481</u>	<u>1,000</u>
DISBURSEMENTS				
Mileage and Training	<u>849</u>	<u>1,300</u>	<u>900</u>	<u>1,500</u>
Total Disbursements	<u>849</u>	<u>1,300</u>	<u>900</u>	<u>1,500</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,356	(50)	581	(500)
Cash and Investments - Beginning of Year	<u>3,904</u>	<u>3,904</u>	<u>3,323</u>	<u>3,323</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 5,260</u></u>	<u><u>\$ 3,854</u></u>	<u><u>\$ 3,904</u></u>	<u><u>\$ 2,823</u></u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Recorder's Maintenance Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 4,718	\$ 4,092	\$ 3,920	\$ 3,750
Interest	488	500	569	620
Other Revenue	2,874	2,514	2,437	2,200
Total Receipts	<u>8,080</u>	<u>7,106</u>	<u>6,926</u>	<u>6,570</u>
DISBURSEMENTS				
Computer and Telephone	-	500	470	500
Capital Outlay	1,071	5,500	9,344	3,000
Other	26	1,000	57	1,000
Repairs and Maintenance	5,728	7,095	5,193	6,400
Total Disbursements	<u>6,825</u>	<u>14,095</u>	<u>15,064</u>	<u>10,900</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,255	(6,989)	(8,138)	(4,330)
Cash and Investments - Beginning of Year	<u>35,344</u>	<u>35,344</u>	<u>43,482</u>	<u>43,482</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 36,599</u>	<u>\$ 28,355</u>	<u>\$ 35,344</u>	<u>\$ 39,152</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Administrative Costs Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 3,235	\$ 1,800	\$ 1,700	\$ 2,000
Interest	26	75	65	130
Total Receipts	<u>3,261</u>	<u>1,875</u>	<u>1,765</u>	<u>2,130</u>
DISBURSEMENTS				
Fringe Benefits	669	500	476	-
Other	1,771	500	170	500
Payroll Taxes	214	370	201	370
Pension Expense	9	15	9	15
Salaries and Wages	3,080	2,854	5,035	8,022
Total Disbursements	<u>5,743</u>	<u>4,239</u>	<u>5,891</u>	<u>8,907</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,482)	(2,364)	(4,126)	(6,777)
Cash and Investments - Beginning of Year	<u>2,894</u>	<u>2,894</u>	<u>7,020</u>	<u>7,020</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 412</u>	<u>\$ 530</u>	<u>\$ 2,894</u>	<u>\$ 243</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Tax Maintenance Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 15,299	\$ 14,000	\$ 13,950	\$ 15,000
Interest	592	550	558	600
Total Receipts	15,891	14,550	14,508	15,600
DISBURSEMENTS				
Computer and Telephone	9,315	14,000	9,000	14,000
Capital Outlay	-	1,000	-	1,000
Mileage and Training	675	1,500	1,072	1,500
Professional Fees	100	3,000	125	3,000
Repairs and Maintenance	2,750	4,500	3,025	4,500
Total Disbursements	12,840	24,000	13,222	24,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	3,051	(9,450)	1,286	(8,400)
Cash and Investments - Beginning of Year	38,564	38,564	37,278	37,278
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 41,615</u>	<u>\$ 29,114</u>	<u>\$ 38,564</u>	<u>\$ 28,878</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Election Services Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest	\$ 168	\$ 150	\$ 150	\$ 145
Intergovernmental	1,223	1,600	1,636	750
Total Receipts	1,391	1,750	1,786	895
DISBURSEMENTS				
Mileage and Training	1,715	2,900	-	1,000
Total Disbursements	1,715	2,900	-	1,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	(324)	(1,150)	1,786	(105)
Cash and Investments - Beginning of Year	11,506	11,506	9,720	9,720
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 11,182</u>	<u>\$ 10,356</u>	<u>\$ 11,506</u>	<u>\$ 9,615</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Sheriff Drug Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest	\$ 1	\$ 1	\$ 1	\$ 1
Total Receipts	1	1	1	1
DISBURSEMENTS	-	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	1	1	1	1
Cash and Investments - Beginning of Year	53	53	52	52
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 54</u>	<u>\$ 54</u>	<u>\$ 53</u>	<u>\$ 53</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Sheriff's Revolving Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 5,025	\$ 3,000	\$ 4,280	\$ 2,500
Interest	564	600	545	550
Total Receipts	<u>5,589</u>	<u>3,600</u>	<u>4,825</u>	<u>3,050</u>
DISBURSEMENTS				
Capital Outlay	-	5,000	5,000	5,000
Mileage and Training	-	1,000	-	1,000
Professional Fees	1,033	2,500	2,097	2,500
Total Disbursements	<u>1,033</u>	<u>8,500</u>	<u>7,097</u>	<u>8,500</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	4,556	(4,900)	(2,272)	(5,450)
Cash and Investments - Beginning of Year	<u>36,812</u>	<u>36,812</u>	<u>39,084</u>	<u>39,084</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 41,368</u>	<u>\$ 31,912</u>	<u>\$ 36,812</u>	<u>\$ 33,634</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Help America Vote Act Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Intergovernmental	\$ 22,472	\$ 22,472	\$ -	\$ -
Interest	149	-	-	1
Total Receipts	<u>22,621</u>	<u>22,472</u>	<u>-</u>	<u>1</u>
DISBURSEMENTS				
Other	<u>22,472</u>	<u>22,472</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>22,472</u>	<u>22,472</u>	<u>-</u>	<u>-</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	149	-	-	1
Cash and Investments - Beginning of Year	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 151</u></u>	<u><u>\$ 2</u></u>	<u><u>\$ 2</u></u>	<u><u>\$ 3</u></u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Sheriff's 57.280 Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 8,720	\$ 10,000	\$ 8,323	\$ 7,500
Interest	584	500	543	345
Total Receipts	<u>9,304</u>	<u>10,500</u>	<u>8,866</u>	<u>7,845</u>
DISBURSEMENTS				
Capital Outlay	2,176	8,500	-	4,500
Materials and Supplies	7,281	7,500	3,257	7,000
Mileage and Training	-	5,000	-	5,000
Total Disbursements	<u>9,457</u>	<u>21,000</u>	<u>3,257</u>	<u>16,500</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(153)	(10,500)	5,609	(8,655)
Cash and Investments - Beginning of Year	<u>40,041</u>	<u>40,041</u>	<u>34,432</u>	<u>34,432</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 39,888</u>	<u>\$ 29,541</u>	<u>\$ 40,041</u>	<u>\$ 25,777</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Local Emergency Planning Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest	\$ 136	\$ 130	\$ 123	\$ 130
Other Revenue	2,001	-	-	2,000
Total Receipts	<u>2,137</u>	<u>130</u>	<u>123</u>	<u>2,130</u>
DISBURSEMENTS				
Mileage and Training	-	1,000	-	1,400
Other	8	1,000	-	1,100
Total Disbursements	<u>8</u>	<u>2,000</u>	<u>-</u>	<u>2,500</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,129	(1,870)	123	(370)
Cash and Investments - Beginning of Year	<u>8,653</u>	<u>8,653</u>	<u>8,530</u>	<u>8,530</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 10,782</u></u>	<u><u>\$ 6,783</u></u>	<u><u>\$ 8,653</u></u>	<u><u>\$ 8,160</u></u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Emergency Support Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Other	\$ 7,036	\$ 5,000	\$ 2,643	\$ -
Total Receipts	7,036	5,000	2,643	-
DISBURSEMENTS	-	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	7,036	5,000	2,643	-
Cash and Investments - Beginning of Year	2,643	2,643	-	-
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 9,679</u>	<u>\$ 7,643</u>	<u>\$ 2,643</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Deputy Sheriff Salary Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 2,180	\$ 2,400	\$ 2,060	\$ 2,400
Interest	1	1	-	1
Total Receipts	2,181	2,401	2,060	2,401
DISBURSEMENTS				
Other	2,181	2,400	2,060	2,400
Total Disbursements	2,181	2,400	2,060	2,400
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	1	-	1
Cash and Investments - Beginning of Year	-	-	-	-
CASH AND INVESTMENTS - END OF YEAR	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 1</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	U.S. Marshall Fed Sharing Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest	\$ 119	\$ -	\$ 117	\$ -
Total Receipts	119	-	117	-
DISBURSEMENTS	-	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	119	-	117	-
Cash and Investments - Beginning of Year	8,419	8,419	8,302	8,302
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 8,538</u>	<u>\$ 8,419</u>	<u>\$ 8,419</u>	<u>\$ 8,302</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Domestic Violence Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 822	\$ 825	\$ 767	\$ 695
Interest	3	5	3	5
Total Receipts	825	830	770	700
DISBURSEMENTS				
Other	780	850	843	750
Total Disbursements	780	850	843	750
RECEIPTS OVER (UNDER) DISBURSEMENTS	45	(20)	(73)	(50)
Cash and Investments - Beginning of Year	378	378	451	451
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 423</u>	<u>\$ 358</u>	<u>\$ 378</u>	<u>\$ 401</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Inmate Security Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 138,464	\$ 215,000	\$ 197,285	\$ 180,500
Other Revenue	45,925	-	-	-
Total Receipts	<u>184,389</u>	<u>215,000</u>	<u>197,285</u>	<u>180,500</u>
DISBURSEMENTS				
Auto Expense	63,983	70,000	23,351	75,000
Capital Outlay	198,616	220,000	146,316	168,000
Total Disbursements	<u>262,599</u>	<u>290,000</u>	<u>169,667</u>	<u>243,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(78,210)	(75,000)	27,618	(62,500)
Cash and Investments - Beginning of Year	<u>414,508</u>	<u>414,508</u>	<u>386,890</u>	<u>386,890</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 336,298</u></u>	<u><u>\$ 339,508</u></u>	<u><u>\$ 414,508</u></u>	<u><u>\$ 324,390</u></u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Coronavirus Relief Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Grant Revenue	\$ 1,111,230	\$ 1,102,456	\$ -	\$ -
Total Receipts	1,111,230	1,102,456	-	-
DISBURSEMENTS				
CARES Disbursements	542,609	1,102,456	-	-
Total Disbursements	542,609	1,102,456	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	568,621	-	-	-
Cash and Investments - Beginning of Year	-	-	-	-
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 568,621</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Law Enforcement Restitution Fund (LERF)			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 11,401	\$ 28,500	\$ 14,535	\$ 16,000
Interest	709	450	520	400
Total Receipts	<u>12,110</u>	<u>28,950</u>	<u>15,055</u>	<u>16,400</u>
DISBURSEMENTS				
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>
Total Disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	12,110	28,950	15,055	(13,600)
Cash and Investments - Beginning of Year	<u>44,194</u>	<u>44,194</u>	<u>29,139</u>	<u>29,139</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 56,304</u></u>	<u><u>\$ 73,144</u></u>	<u><u>\$ 44,194</u></u>	<u><u>\$ 15,539</u></u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH
TRANSACTIONS – AGENCY FUNDS – REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020**

	County Retirement Fund	A.C. Spec Road District Fund	Chloe Spec Road District Fund	Collins Spec Road District Fund	Hillsdale Spec Road District Fund	L.C. Spec Road District Fund	Osceola Spec Road District Fund
ASSETS							
Cash and Certificates of Deposit	\$ 9,796	\$ 46,593	\$ 5,674	\$ 57,614	\$ 128,790	\$ 28,695	\$ 70,035
Total Assets	<u>\$ 9,796</u>	<u>\$ 46,593</u>	<u>\$ 5,674</u>	<u>\$ 57,614</u>	<u>\$ 128,790</u>	<u>\$ 28,695</u>	<u>\$ 70,035</u>
LIABILITIES AND FUND BALANCES							
Due to Others	\$ 9,796	\$ 46,593	\$ 5,674	\$ 57,614	\$ 128,790	\$ 28,695	\$ 70,035
Total Liabilities	<u>\$ 9,796</u>	<u>\$ 46,593</u>	<u>\$ 5,674</u>	<u>\$ 57,614</u>	<u>\$ 128,790</u>	<u>\$ 28,695</u>	<u>\$ 70,035</u>
FUND BALANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities and Fund Balances	<u>\$ 9,796</u>	<u>\$ 46,593</u>	<u>\$ 5,674</u>	<u>\$ 57,614</u>	<u>\$ 128,790</u>	<u>\$ 28,695</u>	<u>\$ 70,035</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH
TRANSACTIONS – AGENCY FUNDS – REGULATORY BASIS (CONTINUED)
YEAR ENDED DECEMBER 31, 2020**

	Vista Spec Road District Fund	Interest of Common Schools Fund	Library Fund	Cities Fund	Health Fund	Surplus Land Tax Fund
ASSETS						
Cash and Certificates of Deposit	\$ 291,150	\$ 48,859	\$ 140	\$ 8	\$ 152	\$ 25,568
Total Assets	<u>\$ 291,150</u>	<u>\$ 48,859</u>	<u>\$ 140</u>	<u>\$ 8</u>	<u>\$ 152</u>	<u>\$ 25,568</u>
LIABILITIES AND FUND BALANCES						
Due to Others	\$ 291,150	\$ 48,859	\$ 140	\$ 8	\$ 152	\$ 25,568
Total Liabilities	<u>\$ 291,150</u>	<u>\$ 48,859</u>	<u>\$ 140</u>	<u>\$ 8</u>	<u>\$ 152</u>	<u>\$ 25,568</u>
FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities and Fund Balances	<u>\$ 291,150</u>	<u>\$ 48,859</u>	<u>\$ 140</u>	<u>\$ 8</u>	<u>\$ 152</u>	<u>\$ 25,568</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH
TRANSACTIONS – AGENCY FUNDS – REGULATORY BASIS (CONTINUED)
YEAR ENDED DECEMBER 31, 2020**

	Iconium Fire District Fund	Unclaimed Fees Fund	Hospital #2 - E.M. Fund	R-3-H School Fund	R-2-S School Fund	C-1 School Fund	R-3-S School Fund
ASSETS							
Cash and Certificates of Deposit	\$ 1	\$ 1,327	\$ 1	\$ 2,524	\$ 21	\$ 29	\$ 69
Total Assets	<u>\$ 1</u>	<u>\$ 1,327</u>	<u>\$ 1</u>	<u>\$ 2,524</u>	<u>\$ 21</u>	<u>\$ 29</u>	<u>\$ 69</u>
LIABILITIES AND FUND BALANCES							
Due to Others	\$ 1	\$ 1,327	\$ 1	\$ 2,524	\$ 21	\$ 29	\$ 69
Total Liabilities	<u>\$ 1</u>	<u>\$ 1,327</u>	<u>\$ 1</u>	<u>\$ 2,524</u>	<u>\$ 21</u>	<u>\$ 29</u>	<u>\$ 69</u>
FUND BALANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities and Fund Balances	<u>\$ 1</u>	<u>\$ 1,327</u>	<u>\$ 1</u>	<u>\$ 2,524</u>	<u>\$ 21</u>	<u>\$ 29</u>	<u>\$ 69</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH
TRANSACTIONS – AGENCY FUNDS – REGULATORY BASIS (CONTINUED)
YEAR ENDED DECEMBER 31, 2020**

	Osceola School Fund	Super Now Fund	SAC Osage Fire Protect Dist. Fund	Lagers Fund	Total Agency Funds
ASSETS					
Cash and Certificates of Deposit	\$ 33	\$ 6,911	\$ 2	\$ 8,960	\$ 732,952
Total Assets	<u>\$ 33</u>	<u>\$ 6,911</u>	<u>\$ 2</u>	<u>\$ 8,960</u>	<u>\$ 732,952</u>
LIABILITIES AND FUND BALANCES					
Due to Others	\$ 33	\$ 6,911	\$ 2	\$ 8,960	\$ 732,952
Total Liabilities	<u>\$ 33</u>	<u>\$ 6,911</u>	<u>\$ 2</u>	<u>\$ 8,960</u>	<u>\$ 732,952</u>
FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities and Fund Balances	<u>\$ 33</u>	<u>\$ 6,911</u>	<u>\$ 2</u>	<u>\$ 8,960</u>	<u>\$ 732,952</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM
CASH TRANSACTIONS – AGENCY FUNDS - REGULATORY BASIS
DECEMBER 31, 2019**

	County Retirement Fund	A.C. Spec Road District Fund	Chloe Spec Road District Fund	Collins Spec Road District Fund	Hillsdale Spec Road District Fund	L.C. Spec Road District Fund	Osceola Spec Road District Fund
ASSETS							
Cash and Certificates of Deposit	\$ 7,937	\$ 39,899	\$ 18,908	\$ 55,137	\$ 195,650	\$ 13,085	\$ 71,680
Total Assets	<u>\$ 7,937</u>	<u>\$ 39,899</u>	<u>\$ 18,908</u>	<u>\$ 55,137</u>	<u>\$ 195,650</u>	<u>\$ 13,085</u>	<u>\$ 71,680</u>
LIABILITIES AND FUND BALANCES							
Due to Others	\$ 7,937	\$ 39,899	\$ 18,908	\$ 55,137	\$ 195,650	\$ 13,085	\$ 71,680
Total Liabilities	<u>\$ 7,937</u>	<u>\$ 39,899</u>	<u>\$ 18,908</u>	<u>\$ 55,137</u>	<u>\$ 195,650</u>	<u>\$ 13,085</u>	<u>\$ 71,680</u>
FUND BALANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities and Fund Balances	<u>\$ 7,937</u>	<u>\$ 39,899</u>	<u>\$ 18,908</u>	<u>\$ 55,137</u>	<u>\$ 195,650</u>	<u>\$ 13,085</u>	<u>\$ 71,680</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM
CASH TRANSACTIONS – AGENCY FUNDS - REGULATORY BASIS
DECEMBER 31, 2019**

	Vista Spec Road District Fund	Interest of Common Schools Fund	Surplus Land Tax Fund	Unclaimed Fees Fund	Super Now Fund	Lagers Fund	Total Agency Funds
ASSETS							
Cash and Certificates of Deposit	\$ 283,169	\$ 66,350	\$ 48,256	\$ 1,309	\$ 5,594	\$ 7,604	\$ 814,578
Total Assets	<u>\$ 283,169</u>	<u>\$ 66,350</u>	<u>\$ 48,256</u>	<u>\$ 1,309</u>	<u>\$ 5,594</u>	<u>\$ 7,604</u>	<u>\$ 814,578</u>
LIABILITIES AND FUND BALANCES							
Due to Others	\$ 283,169	\$ 66,350	\$ 48,256	\$ 1,309	\$ 5,594	\$ 7,604	\$ 814,578
Total Liabilities	<u>\$ 283,169</u>	<u>\$ 66,350</u>	<u>\$ 48,256</u>	<u>\$ 1,309</u>	<u>\$ 5,594</u>	<u>\$ 7,604</u>	<u>\$ 814,578</u>
FUND BALANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities and Fund Balances	<u>\$ 283,169</u>	<u>\$ 66,350</u>	<u>\$ 48,256</u>	<u>\$ 1,309</u>	<u>\$ 5,594</u>	<u>\$ 7,604</u>	<u>\$ 814,578</u>

See accompanying Notes to Financial Statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

St. Clair County (the County), which is governed by a three-member board of commissioners. There are ten elected Constitutional Officers: Assessor, Circuit Clerk, Collector, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder of Deeds, Sheriff, and Treasurer.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

A. Reporting Entity

As required by the regulatory basis of accounting, these financial statements present financial accountability of the County.

The County's operations include tax assessments and collections, state/county courts, county recorder, police protection, transportation, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of the County, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity.

B. Basis of Presentation

The financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which include a statement of receipts, disbursements and changes in cash and investment balances – all governmental funds, a comparative statement of receipts, disbursements and changes in cash and investment balances – budget and actual – all governmental funds, and a statement of assets and liabilities arising from cash transactions – agency funds.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts. The following fund types are used by the County:

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

Fiduciary Fund Types

Agency funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds or other governmental units. Agency funds are accounted for and reported similar to the governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other agency operations.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

The financial statements are prepared on the regulatory basis of accounting. This basis of accounting recognizes amounts when received or disbursed in cash and differs from accounting principles generally accepted in the United States of America.

As a result of using the regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, bonds, and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financial statements would be presented on the accrual basis of accounting.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Budget and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50 of the Missouri Revised Statutes (RSMo), the County adopts a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their offices or departments for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.
4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.
7. Budgets are prepared and adopted on the cash basis of accounting. State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar years 2020 and 2019, for purposes of taxation, was:

	2020	2019
Real Estate	\$ 90,396,744	\$ 89,134,137
Personal Property	31,366,723	30,760,009
Total	<u>\$ 121,763,467</u>	<u>\$ 119,894,146</u>

During 2020 and 2019, the County Commission approved a \$0.6160 and \$0.6143 tax levy, respectively, per \$100 of assessed valuation of tangible taxable property, for purposes of County taxation, as follows:

	2020	2019
General Revenue	\$ 0.3332	\$ 0.3319
Common Road and Bridge	0.3261	0.3261
Road and Bridge	0.2828	0.2824
Total	<u>\$ 0.9421</u>	<u>\$ 0.9404</u>

F. Cash Deposits and Investments

Deposits and investments are stated at cost. Cash balances for all the County Treasurer Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less, if applicable. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the state of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investment shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in the notes to the financial statements.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Interfund Transactions

Legally required transfers are reported as “transfers in” by the recipient fund and as “transfers out” by the disbursing fund.

NOTE 2 DEPOSITS AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. County investments are nonnegotiable certificates of deposit. Each fund type's portion of this pool is displayed as "Cash and Investments" under each fund's caption.

Deposits

Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. The total bank balance as of December 31, 2020 and 2019 was insured through the Federal Deposit Insurance Corporation or had pledged collateral.

Summary of Carrying Values

The carrying values of cash and investments in governmental and agency funds included in the financial statements at December 31, 2020 and 2019, as follows:

	<u>2020</u>	<u>2019</u>
Governmental Funds:		
Cash	\$ 4,280,268	\$ 3,520,035
Investments	<u>2,000,000</u>	<u>2,025,000</u>
Total Government Funds	<u><u>\$ 6,280,268</u></u>	<u><u>\$ 5,545,035</u></u>
	<u>2020</u>	<u>2019</u>
Agency Funds:		
Cash	\$ 587,952	\$ 669,578
Investments	<u>145,000</u>	<u>145,000</u>
Total Agency Funds	<u><u>\$ 732,952</u></u>	<u><u>\$ 814,578</u></u>

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 3 THE RETIREMENT SYSTEM (LAGERS)

Plan Description

St. Clair County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. LAGERS was created and is governed by statute, Section 70.600-70.755 RSMo. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

Benefits Provided

LAGERS provides retirement, death and disability benefits to employees of participating political subdivisions. All benefits vest after five years of credited service. Employees who retire on or after age 60 (55 for police and fire) with five or more years of service are entitled to an allowance for life based upon the benefit program then in effect for their political subdivision. Employees may retire with an early retirement benefit with a minimum of five years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance.

Benefit terms provide for annual postretirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 4% of their gross pay to the pension plan. Employer contribution rates are 0.3% (General) and 3.8% (Police) of annual covered payroll.

For the years ended December 31, 2020 and 2019, the County paid \$119,051 and \$103,141 to LAGERS, respectively.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 4 COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

Plan Description

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in sections 50.1000-50.1300 of RSMo. The board of directors consists of eleven members, nine of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the Governor of Missouri. The board of directors has the authority to adopt rules and regulations for administering the system. CERF is a mandatory cost-sharing multi-employer retirement system for each county in the state of Missouri, except counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the LAGERS; and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system. CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after eight years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of eight years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55.

Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

CERF issues audited financial statements. Copies of these statements may be obtained from the board of directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling 1-573-632-9203.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 4 COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (CONTINUED)

Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining eight years of creditable service, accumulated employee contributions are refunded to the employee.

The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. During December 31, 2020 and 2019, the County collected and remitted to CERF, employee contributions of \$94,880 and \$88,684 for the years then ended December 31, 2020 and 2019, respectively.

In addition, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of real estate and personal property tax declarations.
- Twenty dollars on each merchants and manufacturers license issued.
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one dollar on each document recorded.
- Five-ninths of the fee on delinquent property taxes.
- Interest earned on investment of the above collections prior to remittance to CERF.

The County remitted to CERF \$88,287 and \$77,819 for the years then ended December 31, 2020 and 2019, respectively.

NOTE 5 PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the state of Missouri is responsible for administration of this plan. The County has contributed \$3,366 and \$3,366 for the years ended December 31, 2020 and 2019, respectively.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 6 LONG-TERM DEBT

In 2020 the County purchased four John Deere Tractors with a total purchase price of \$1,022,320. The County traded-in tractors and received a trade-in allowance of \$418,000. The net purchase price of \$604,320 was financed by John Deere Credit Inc. The financing terms were five years with one annual payment in September of each year at a rate of 2.95%.

The schedule of changes in long-term debt and future maturities for the year ending December 31, 2020 are as follows.

	Balance 2019	Additions	Retirement	Balance 2020	Interest Paid	Principal Due Within One Year
John Deere Tractors	\$ -	\$ 604,320	\$ (107,050)	\$ 497,270	\$ -	\$ 99,257

	Principal	Interest	Total
2021	\$ 99,257	\$ 7,793	\$ 107,050
2022	95,149	11,901	107,050
2023	97,994	9,056	107,050
2024	100,924	6,126	107,050
2025	103,946	3,108	107,054
	<u>\$ 497,270</u>	<u>\$ 37,984</u>	<u>\$ 535,254</u>

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 7 CLAIMS COMMITMENTS AND CONTINGENCIES

A. Litigation

The County is subject to various claims and legal proceedings covering a wide range of matters in the ordinary course of its activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition of the County.

B. Compensated Absences

The County provides regular full-time employees vacation leave after their probation period is met. However, their leave accrues from their hire date. The vacation time accrues at the rate of four hours per completed month for the first year. Then after the first year vacation time accrues at the rate of 8 hours per month from 1 to 10 years. After 10 years, the vacation time will accrue at the rate of 12 hours per month. The employees may accrue vacation leave up to a maximum of 160 hours. For part-time employees with benefits, vacation leave is credited at a percentage based on the hours worked. An employee with benefits that leaves the County for any reason is compensated for any vacation that was unused up until the date of termination. Full-time employees will earn 8 hours of paid sick leave per month, after the completion of the probationary period. Each part-time employee will earn a percentage of sick leave based on the hours worked with pay credit monthly. Employees may use up to 3 days per year of their accrued sick leave for personal days. Employees with benefits may accumulate sick leave with up to a maximum of 30 days. Upon termination of employment, accumulated sick leave is not reimbursable.

C. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial.

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 8 RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool, which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo.). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

NOTE 9 UNCERTAINTIES

The World Health Organization has declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the County, COVID-19 may impact various parts of its 2021 operations and financial results. Management believes the County is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

County Commission
St. Clair County
Osceola, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of St. Clair County, Missouri (the County) as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the County's financial statements, and have issued our report thereon dated December 7, 2021. We expressed an adverse opinion on the financial statements because the financial statements are prepared on the basis of financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the regulatory basis of accounting, in accordance with regulatory reporting requirements established by the State of Missouri.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

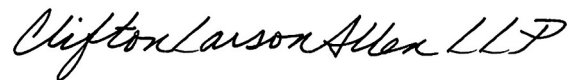
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

St. Louis, Missouri
December 7, 2021

STATE COMPLIANCE SECTION

**ST. CLAIR COUNTY
OSCEOLA, MISSOURI
SCHEDULE OF STATE FINDINGS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

SCHEDULE OF STATE FINDINGS

- A. For the year ended December 31, 2020, actual expenditures exceeded budgeted for the Administrative Costs Fund.
- B. For the year ended December 31, 2019, actual expenditures exceeded budgeted for the Records Maintenance and Domestic Violence Funds.



Nicole Galloway, CPA

Missouri State Auditor

City of St. Louis

Office of License Collector

Report No. 2021-128

December 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of City of St. Louis - Office of License Collector

Accounting Controls and Procedures	Office of License Collector (OLC) personnel failed to sufficiently reconcile OLC bank accounts, have not adequately segregated accounting duties, and do not perform a satisfactory independent supervisory review of all accounting and bank records. OLC personnel also do not issue pre-numbered receipts slips or restrictively endorse checks or money orders immediately upon receipt.
Disbursements	The License Collector has not adequately segregated disbursement duties and there is not an independent or supervisory review of the process. The License Collector does not have formal policies and procedures in place to ensure disbursements are appropriate.
Business License Applications	OLC personnel do not perform a documented review of business license application information to verify accuracy.
Manufacturer Site Inspections	OLC personnel do not always perform documented site inspections of manufacturer assets to ensure accuracy of assets declared for tax purposes.
Capital Assets	OLC personnel have not performed a recent, documented physical inventory of capital assets.

In the areas audited, the overall performance of this entity was **Good**.*

All reports are available on our website: auditor.mo.gov

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

City of St. Louis - Office of License Collector

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Mavis T. Thompson, Esq., License Collector
City of St. Louis, Missouri

We have audited certain operations of the City of St. Louis Office of License Collector in fulfillment of our duties under Section 29.200.3, RSMo. The State Auditor initiated audits of the City of St. Louis in response to a formal request from the Board of Aldermen. The city engaged KPMG LLP, Certified Public Accountants (CPAs), to audit the city's financial statements for the year ended June 30, 2020. To minimize duplication of effort, we reviewed the CPA firm's report for the June 30, 2020, audit since the June 30, 2021, audit had not been completed. The scope of our audit included, but was not necessarily limited to, the year ended May 31, 2021. The objectives of our audit were to:

1. Evaluate the office's internal controls over significant management and financial functions.
2. Evaluate the office's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

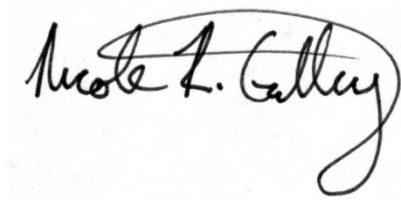
Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the office, as well as certain external parties; and performing sample testing using haphazard, judgmental, and random selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the office's management and was not subjected to the procedures applied in our audit of the office.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the City of St. Louis Office of License Collector.

Additional audits of various officials and departments of the City of St. Louis are in process, and any additional findings and recommendations will be included in subsequent reports.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

City of St. Louis - Office of License Collector

Management Advisory Report

State Auditor's Findings

1. Accounting Controls and Procedures

Significant weaknesses exist in the Office of License Collector's (OLC) controls and procedures over accounting duties.

Significant staff turnover within the OLC contributed to the issues identified throughout this finding. OLC personnel indicated several key personnel left the office at the end of calendar year 2020 and hiring replacements for these individuals was not feasible due to the COVID-19 pandemic. Several other key personnel left the office at the beginning of 2021, including the Chief of Staff and Finance Manager. By April 2021, only two full-time employees worked in the Finance Department. Other personnel were assigned additional financial responsibilities, but lacked the training and understanding of accounting and cash processing duties to be able to adequately perform these responsibilities. In November 2020, the OLC contracted with a Certified Public Accountant (CPA) to assist with the accounting functions, but issues with recordkeeping and understanding of financial functions by OLC personnel continued throughout our audit fieldwork.

The OLC collects revenues for 66 different licenses and taxes from most retail businesses and manufacturers operating within the City of St. Louis, and collected approximately \$56 million during the year ended May 31, 2020. We reviewed various accounting records including bank reconciliations, the procedure manual, receipts, deposits, checks, and accounting system reports. We also performed a cash count on February 22, 2021, of all undeposited money, and reviewed receipts from two weeks in May 2020 and two weeks in December 2020, totaling approximately \$5.24 million.

1.1 Bank reconciliations

Personnel failed to sufficiently reconcile OLC bank accounts. The OLC maintains six bank accounts for the different license and tax revenues received and uses an accounting system to prepare bank reconciliations. The combined bank statement balance as of May 28, 2021, for all accounts was \$9.3 million.

Outstanding reconciling items OLC personnel improperly removed outstanding reconciling items when reconciling 5 of the 6 bank accounts without determining if the items were resolved, resulting in the OLC erroneously retaining money owed to other entities. Outstanding items included checks, deposits in transit, and general journal entries. In total, for all five bank accounts, there were 68 outstanding checks and general journal entries totaling approximately \$313,900, and 117 outstanding deposits totaling approximately \$1,590,200 that were over a year old as of June 30, 2020.¹

¹ The June 2020 bank reconciliation was the most recent reconciliation available for us to review during our fieldwork.



City of St. Louis - Office of License Collector
Management Advisory Report - State Auditor's Findings

OLC personnel stated most of the staff did not know how to use the accounting system and many checks, general journal entries, and deposits labeled as outstanding on the reconciliations were entered in error and did not represent actual outstanding transactions. As a result, during her review process, the contracted CPA cleared all outstanding items without determining if these transactions actually cleared the applicable bank accounts.

We compared 18 outstanding transactions, including 10 checks and 8 general journal entries, totaling \$123,154, listed on the June 2020 municipal bank account reconciliation to available accounting records. We determined 9 of the 10 outstanding checks had not cleared the bank. As a result, the OLC may be erroneously holding the money for those disbursements. The outstanding items listing and available accounting records did not include sufficient information to determine if general journal entries cleared. However, given the inconsistent understanding of these transactions and lack of resolution prior to removing them from the reconciliation, it is likely some of these represent outstanding items that need to be resolved.

Procedures to routinely follow up on outstanding items are necessary to prevent the accumulation of money in the account and ensure money is appropriately deposited in office bank accounts and/or disbursed to the payees. Section 447.532, RSMo, states intangible personal property held for an owner by a public official that remains unclaimed for more than 3 years is deemed abandoned and shall be turned over to the State Treasurer's Unclaimed Property Fund.

Untimely reconciliation

OLC personnel did not reconcile bank accounts timely. We judgmentally selected 95 of 144 possible bank reconciliations for the 6 bank accounts for the 2 years ended May 31, 2021, to determine if they were prepared timely. During our review, we determined 66 of the 95 reconciliations (69 percent) were reconciled between 2 and 13 months after the bank statement date.

The Finance Department's procedure manual states,² "The bank statements will be reconciled no later than the end of the following month." Additionally, the same policy states, "The Senior Accountant will be responsible for reconciling all bank accounts and ensuring that the reconciled bank statements agree with the General Ledger balances in QuickBooks on a monthly basis." Performing accurate and timely monthly bank reconciliations helps ensure records are accurate, allows discrepancies to be promptly resolved, and ensures accountability of funds. OLC personnel indicated there were no staff in the OLC that knew how to perform the bank reconciliations

² Receipt/Collections Section E.



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after the responsible employee left the office so the reconciliations were not performed until the contracted CPA was hired.

No listing of liabilities

OLC personnel do not prepare a monthly listing of liabilities for each bank account. As a result, liabilities are not agreed to the reconciled bank balance, discrepancies cannot be identified and investigated, and there is less assurance that money on hand is sufficient to pay all liabilities. Liabilities for the OLC generally represent taxes collected due to other taxing entities.³ OLC personnel indicated the office has never prepared a monthly list of liabilities.

Regular identification and comparison of liabilities to the available cash balance is necessary to ensure accounting records are in balance and money is available to satisfy all liabilities. Failure to reconcile liabilities to the monthly bank account balances also increases the risk that loss, theft, or misuse of funds will occur and remain undetected.

1.2 Segregation of duties

OLC personnel have not adequately segregated accounting duties and do not perform a satisfactory independent supervisory review of all accounting and bank records. The OLC collects money through walk-in collections, mail, a lockbox, and an online portal. Office clerks process walk-in and mail collections and enter the receipts into the licensing tracking system and the mail log (if mailed). The Finance Manager reconciles the collections records daily and enters information into the accounting system. During our review, the Finance Manager was also receipting money and recording receipts in the mail log, while also reconciling and reviewing records. While OLC policy requires an additional independent supervisory review in the form of a monthly bank reconciliation, these reconciliations were not performed timely (see section 1.1).

OLC personnel indicated segregation of duties and independent reviews were not possible due to the recent turnover in the Finance Department and not having anyone else trained to perform these duties. Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving and recording receipts. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and bank records are essential and should include comparing daily receipt activity to deposits and supporting documentation.

1.3 Receipting

OLC personnel do not issue pre-numbered receipts slips or restrictively endorse checks or money orders immediately upon receipt. Additionally,

³ Including the St. Louis Public Schools and the Metropolitan Zoo.



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OLC personnel do not reconcile the composition of receipts to the composition of deposits and deposit slips are not retained.

OLC personnel stated it has never been a practice of the OLC to issue pre-numbered receipt slips and they believe unnumbered receipt slips written for internal use are sufficient. However, we noted unnumbered receipt slips were either missing or not issued for approximately \$2.9 million of the \$5.2 million tested. Additionally, OLC personnel indicated the remote deposit machine from the bank puts a black line through the checks when they are deposited negating the need for an endorsement and/or the Chief Deputy or License Collector endorse checks upon receipt, but we found no evidence of this during our cash count.

By issuing pre-numbered receipt slips for all money received, reconciling the composition of receipts to the composition of deposits, and restrictively endorsing checks upon receipt, the License Collector can better account for all receipts and ensure they are properly deposited.

Recommendations

The OLC:

- 1.1 Establish procedures to routinely investigate outstanding items. Outstanding checks should be voided and reissued to payees that can be readily located. If payees cannot be located, the money should be turned over to State Treasurer's Unclaimed Property Fund in accordance with state law. Additionally, the OLC should ensure monthly bank reconciliations are prepared timely and documented properly in accordance with policies, including preparing a monthly list of liabilities, and reconciling the list to the reconciled bank balance, and promptly investigating any differences identified.
- 1.2 Segregate accounting duties to the extent possible and ensure independent and/or supervisory reviews of detailed accounting and bank records are performed and documented.
- 1.3 Establish procedures to ensure all money received is properly receipted and recorded, including issuing pre-numbered receipt slips, restrictively endorsing all checks and money orders immediately upon receipt, ensuring the composition of receipts is reconciled to the composition of deposits by an independent person, and retaining deposit slips.

Auditee's Response

- 1.1 *During the COVID-19 pandemic the finance employee responsible for bank reconciliations was placed on leave due to pre-existing conditions and subsequently resigned. On April 13, 2021, the OLC hired a Finance Manager to address this issue specifically.*



City of St. Louis - Office of License Collector
Management Advisory Report - State Auditor's Findings

- 1.2 *These duties were segregated prior to the COVID-19 pandemic and temporarily disrupted during COVID-19 pandemic, until April 13, 2021, when a new Finance Manager was hired. These duties continued to be segregated with the Finance Manager performing accounting and reconciliation duties, but not receiving money.*
- 1.3 *Regarding checks and money orders, our practice has been that the Chief Deputy or License Collector endorse said items upon receipt. An independent person reconciles the receipts to the electronic deposit report. We will work with the new City Information Technology Director to implement pre-numbered receipt slips.*

2. Disbursements

Weaknesses exist in the OLC's disbursement policies and procedures. State law allows the OLC to retain percentages ranging from 2 1/2 to 4 percent⁴ of the business license and tax revenues collected for operational expenditures.⁵ The remaining collections are distributed to taxing entities within the city on a weekly, monthly, and quarterly basis depending on the type of revenue. The OLC spent approximately \$2.28 million in operational expenditures during fiscal year 2020.

We reviewed a sample of 2 months of disbursements and credit card transactions from 2020. The 120 transactions included taxing entity disbursements, totaling approximately \$7,402,900, and operational disbursements, totaling approximately \$656,300. Based on our initial review and concerns identified, we expanded our test work to include additional credit card transactions from the period from June 2019 to January 2021, totaling approximately \$14,000.

2.1 Segregation of duties and supervisory review

Credit card purchases

The License Collector has not adequately segregated disbursement duties and there is not an independent or supervisory review of the process.

The Chief of Staff makes credit card purchases, reconciles the credit card statement to supporting documentation, and pays the credit card invoice. The License Collector does not perform a documented independent review of the credit card purchases to ensure all purchases are appropriate. According to OLC personnel, they believed controls were in place over credit cards because all purchases were reviewed prior to purchase. However, our review of the credit card transactions noted no documented prior approval of purchases. Also, while there were some notations on the credit card statement (checkmarks by some transactions) showing evidence of a possible review, the notations were inconsistent and incomplete and OLC personnel could not

⁴ With the exception of the Hotel Convention and Tourism tax, which only allows the OLC to retain 0.08 percent of the amount collected.

⁵ Section 82.650, RSMo.



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identify who performed the review. As a result, it is unclear what type of a supervisory review, if any, is actually being performed.

Check disbursements

The Finance Manager records disbursements in the accounting system and signs the checks. Neither the License Collector nor other supervisory personnel perform a review of this process to ensure all disbursements are appropriate. OLC personnel indicated that due to the recent turnover, they were unable to properly segregate duties or perform a supervisory review.

Conclusion

Credit card purchases are inherently more risky than other purchases because credit card purchases are or can be made prior to proper approval. That risk and potential for fraud and misuse increases even more when internal controls and proper procedures are lacking. Proper segregation of duties and/or an independent supervisory review is necessary to ensure disbursements are appropriate. Internal controls would be improved by segregating the duties of purchasing items, reconciling supporting documentation to statements, and paying invoices. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of purchases and disbursements are essential to ensure that any loss, theft, or misuse of funds will be detected.

2.2 Policies and procedures

The License Collector does not have formal policies and procedures in place to ensure disbursements are appropriate. While the OLC has informal disbursement policies, the policies are not documented and do not clearly define OLC personnel responsibilities.

Credit cards

The License Collector has not adopted formal policies and procedures documenting who should be assigned a credit card, appropriate usage for credit cards, required documentation to support credit card purchases, handling of cash-back rewards, and determining who is responsible for paying credit card bills to avoid late fees.

OLC personnel indicated credit cards are rarely used and a policy did not appear necessary, but informal policies exist regarding purchase approval, required supporting documentation, and processing of credit card statements. Despite informal policies, our review noted two untimely payments were made and statement rewards were accumulating.

While credit cards provide a useful alternative purchase method, controls and procedures would be strengthened with strong, clear documented policies outlining the appropriate use and oversight of credit cards. Additionally, requiring detailed supporting documentation for credit card purchases would improve OLC personnel's ability to review purchases to ensure they are reasonable and an appropriate use of public funds.



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Check disbursements

The License Collector has not adopted formal policies and procedures documenting who should have check signing authority. According to OLC personnel, there is an informal policy limiting check signing to the Chief of Staff or the License Collector. However, during our review, we noted five checks signed by the Finance Manager.

Failure to implement and follow disbursement policies increases the risk that loss, theft, or misuse of funds will occur and not be detected.

Recommendations

The OLC:

- 2.1 Segregate disbursement duties to the extent possible and ensure independent and/or supervisory reviews are performed and documented.
- 2.2 Establish complete and detailed written credit card and disbursement policies and procedures.

Auditee's Response

- 2.1 *Historically, these duties have been segregated except for the rare instances during the COVID-19 pandemic, which called for somewhat unorthodox accounting measures to keep the office open to accommodate businesses seeking licenses and federal and state funding.*

Currently, the Finance Manager performs the independent and supervisory review and documents the review. Only the Chief Deputy or the License Collector signs the checks and/or the check disbursement request forms.

- 2.2 *Our practice has been that the License Collector and Chief Deputy had exclusive authority to use the credit card. Currently only the License Collector and her Administrative Assistant (with the License Collector's approval) are authorized to use the credit card, pursuant to the written credit card policy and procedures that were implemented before the auditors left the field.*

Additionally, we are in the process of drafting a written policy and procedure for check disbursements.

3. Business License Applications

OLC personnel do not perform a documented review of business license application information to verify accuracy. As a result, the OLC cannot ensure businesses are paying the correct application fees.

Depending on the license being issued, city ordinances require businesses to report financial information as part of the application process. This financial information is then used to calculate the license fees due. For example, most



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retail businesses are required to obtain a graduated business license. This requires the business to report the number of full-time employees, which is used to determine the application fee.⁶ Other businesses, such as restaurants and hotels, are required to obtain specific licenses pertaining to their type of businesses. This requires the business to report its gross sales amount, which is used to determine the application fee.⁷ During the year ending May 31, 2020, the OLC collected approximately \$47,911,700 in business license application fees.

OLC personnel did not perform any documented verification of the application information, including the gross sales and/or number of employees reported, for any of the 116 municipal business license applications we reviewed (representing approximately \$526,000 in license application fees). As a result, inaccurate applications may go undetected and sufficient application fees may not be collected as required.

OLC personnel indicated they do not need to perform any further verification of the information reported because the applicant signs a sworn statement certifying the accuracy of the information reported on the license application. However, they do perform some follow-up procedures when unusual fluctuations are noted or when businesses submit refund requests due to inaccurate license application data. Such procedures can include comparisons with related data in the Collector of Revenue's office. OLC personnel indicated they compare the monthly total hotel/motel gross receipts to the quarterly hotel/motel gross receipts submitted by businesses to ensure the amounts are consistent. Additionally, OLC personnel indicated another department within the OLC will confirm the number of employees if the business becomes delinquent. However, none of the procedures noted were documented.

Without verifying the accuracy of pertinent business license application information, the OLC has no assurance that all taxes and fees paid are accurate and complete. Further, there is an increased risk that erroneous information submitted by businesses may go undetected, resulting in possible lost revenue to the taxing entities within the City of St. Louis and the OLC.

Similar conditions previously reported

Similar conditions were noted in our prior audit report. In the *Follow-up Report on Audit Findings, City of St. Louis Office of License Collector*, Report No. 2018-109, released in October 2018, the OLC indicated the recommendations had been implemented; however, we found that corrective action taken was not always effective and problems continue to exist.

⁶ Section 8.07, St. Louis City Revised Code.

⁷ Section 11.42.260, St. Louis City Revised Code for restaurants and St. Louis City Ordinance 62802 for hotels and motels.



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Management Advisory Report - State Auditor's Findings

Recommendation

The OLC develop procedures to verify the accuracy of information submitted on business license applications and ensure reviews are documented.

Auditee's Response

Verification of the accuracy of the information submitted on the approximately 20,000 business license applications received annually is conducted on an as needed basis.

The applicants attest to the accuracy of their license application by a sworn statement certifying that the information reported on the license application is true and accurate. Follow up is done when irregularities are discovered. Going forward, we will document in the file that the application information has been verified.

4. Manufacturer Site Inspections

OLC personnel do not always perform documented site inspections of manufacturer assets to ensure accuracy of assets declared for tax purposes. Each manufacturer is required by state law⁸ to annually submit a property declaration to the OLC assessing the valuation of assets used in the manufacturing process. Based on the asset valuation, manufacturers are levied an ad valorem tax calculated by the OLC and approved by the Merchant's and Manufacturer's Board.⁹ Throughout the year, the OLC will send representatives to inspect and confirm the accuracy of the assets declared. In 2020, 433 manufacturers submitted property declarations to the OLC with assessed values totaling approximately \$157,493,000.

We reviewed a sample of 47 manufacturers with a total assessed value of approximately \$40,806,000. OLC personnel did not perform site inspections on any of the 39 applicable¹⁰ sites in calendar year 2020. OLC personnel indicated they did not perform site inspections during the COVID-19 pandemic. Therefore, we requested all 2019 site inspection documentation for the same 47 manufacturers to ensure site inspections had occurred prior to the pandemic. In calendar year 2019, OLC personnel did not perform site inspections for 14 of the applicable¹⁰ 36 manufacturers (39 percent). OLC personnel indicated they lack the necessary staff to perform regular annual site-inspection for all businesses in the St. Louis area.

Section 150.325, RSMo, requires the License Collector to inspect each place of business, warehouse, factory, or other establishment owned and operated by any manufacturer at least once a year for the purpose of obtaining information to provide an accurate basis for comparison with the statement made by such manufacturer. Without timely site inspections there is an

⁸ Section 150.040, RSMo.

⁹ Section 150.350.3, RSMo.

¹⁰ Site inspections are only required when the manufacturer files a property declaration in that year.



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increased risk the OLC would not detect an inaccurate manufacturer declaration that would reduce the amount of taxes owed and result in lost revenue to the city.

Recommendation

The OLC ensure all applicable manufacturers undergo annual site inspections as required.

Auditee's Response

The OLC makes every effort to inspect annually the approximate 900 manufacturers in person. We thoroughly review the supporting documentation provided on the manufacturers' declarations such as asset list, disposal list, financial records, etc. The applicants attest to the accuracy of their manufacturer declaration by a sworn statement certifying that the information reported on the declaration is true and accurate. We compare current documentation to prior year documentation (if applicable). This review is used to provide an accurate manufacturer's assessment.

Follow up is done when irregularities are discovered.

5. Capital Assets

OLC personnel have not performed a recent, documented physical inventory of capital assets. Additionally, the License Collector has not established procedures to identify capital asset purchases and dispositions throughout the year, or to ensure assets are tagged to identify them as OLC property. OLC capital assets include five vehicles, office equipment, and computers.

The listing of OLC's assets is not up-to-date and OLC personnel could not determine when office personnel performed the last complete physical inventory, with the exception of the vehicle fleet records that are updated annually for insurance purposes. Additionally, the majority of the OLC assets are not tagged. OLC personnel indicated they lack the necessary staff to perform annual physical inventories and maintain current asset records, and it is not current practice to tag assets.

Adequate capital asset records and procedures are necessary to ensure effective internal controls and provide a basis for determining proper insurance coverage. Procedures to track capital asset purchases and dispositions throughout the year and compare them to physical inventory results would enhance the OLC's ability to account for capital assets and potentially identify unrecorded additions and dispositions, identify obsolete assets, and deter and detect theft of assets.

Recommendation

The OLC ensure complete and accurate inventory records are maintained and annual documented physical inventories are conducted, establish procedures for tracking capital asset purchases and dispositions throughout the year, and ensure assets are properly tagged for identification.



City of St. Louis - Office of License Collector
Management Advisory Report - State Auditor's Findings

Auditee's Response

Since 2014 the OLC has maintained an asset list. Currently, the OLC has designated specific staff to identify capital assets, purchases, and dispositions throughout the year. Inventory will be reviewed annually to assure the inventory list is complete and properly documented.

City of St. Louis - Office of License Collector

Organization and Statistical Information

The License Collector is an elective office. The License Collector's duties are defined in Missouri statutes and the City of St. Louis Revised Code. These duties include collecting various licensing fees and taxes assessed against businesses within the City of St. Louis.

Mavis T. Thompson currently serves as the License Collector for the City of St. Louis. She has served in that capacity since she was appointed in October 2013 and was elected in 2014. During the year ended December 31, 2020, the License Collector received salary compensation of \$81,602. Administrative office functions are supervised by the License Collector's Chief of Staff. The OLC had 24 full-time employees and one part-time employee as of May 31, 2021. The OLC also contracted with a CPA to assist with the accounting functions. The License Collector coordinates the work of the following four divisions:

Field Service

The Field Service division is responsible for acting as the oversight agency for the Municipal Division. The division's main functions are to help existing businesses stay in good standing with the city, offer new businesses assistance in obtaining a license, perform site visits, and follow up with businesses that have either failed to apply or failed to pay for proper business licenses.

Manufacturing

The Manufacturing division oversees various activities relating to the manufacturing ad valorem tax, which is a property tax imposed on the machinery, tools, and appliances held or used by manufacturers operating within the city.

Municipal

The Municipal division is responsible for overseeing the collection and processing of various business license fees and gross receipts sales taxes from businesses operating within the city, including items such as cigarette taxes, graduated business licenses, restaurant gross receipt taxes, hotel taxes, and other fees and taxes.

Finance

The Finance division is responsible for managing all financial activity within the License Collector's office, including all receipt and disbursement procedures. Money received is disbursed by this division to the city and various local agencies. In addition, a portion of receipts are retained as commissions and used for the operating expenses of the License Collector's office.



Nicole Galloway, CPA

Missouri State Auditor

Carter County

Report No. 2021-127

December 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Carter County

Senior Citizens' Tax Board Controls and Procedures

The Senior Citizens' Tax Board (Board) did not enter into a written agreement with a not-for-profit (NFP), did not provide adequate oversight of disbursements, and did not meet at least annually to approve budgets. The Board disbursed approximately \$35,000 on behalf of the NFP without a written agreement. The Board does not review and approve disbursements made from the Senior Citizen Tax Fund and a Board member is not signing checks written from the Board checking account. In addition, the Board did not meet in 2020 and, as of July 31, 2021, no meetings had been held in 2021. As a result, budget information provided to the County Clerk's office for inclusion in the county budget was not approved by the Board.

Additional Comments

Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Good**.*

All reports are available on our website: auditor.mo.gov

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Carter County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

County Commission
and
Officeholders of Carter County

We have audited certain operations of Carter County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2020. The objectives of our audit were to:

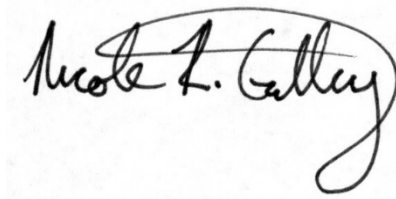
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our finding arising from our audit of Carter County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is written in a cursive style with a large, looping "G" at the end.

Nicole R. Galloway, CPA
State Auditor

Carter County

Management Advisory Report

State Auditor's Findings

1. Senior Citizens' Tax Board Controls and Procedures

The Senior Citizens' Tax Board (Board) did not enter into a written agreement with a not-for-profit (NFP), did not provide adequate oversight of disbursements, and did not meet at least annually to approve budgets. The Board provides funding to an NFP operating the senior center that provides services and meals to senior citizens. The NFP is administered by a separate board.

1.1 Written agreements

The Board disbursed approximately \$35,000 in 2020 on behalf of the NFP without a written agreement. Rather than granting funds to the NFP, the Board pays some of NFP's invoices. The invoices generally relate to purchasing and maintaining vehicles, including the purchase of a vehicle for approximately \$25,000 in 2020. The Board President indicated the Board was unaware the agreement with the NFP needed to be in writing.

Section 432.070, RSMo, requires government contracts to be in writing. Written agreements are necessary to ensure all parties are aware of their duties and responsibilities and to prevent misunderstandings.

1.2 Board oversight

The Board does not review and approve disbursements made from the Senior Citizen Tax Fund and a Board member is not signing checks written from the Board checking account. Also, the Board bank account is held jointly with the NFP Board, allowing a private entity access to a county bank account. The Director of the NFP, who also serves as the appointed Board Administrator, is a signor on this account. However, the second signor is the Chairperson of the NFP, rather than a member of the Board. The Board President indicated the account is held jointly to allow the NFP input into how the tax money is spent.

While the Board President and a Board member typically sign the bank statements indicating their review, invoices and other supporting documentation for disbursements are not reviewed. The Board did not meet in 2020 due to the COVID-19 pandemic and safety concerns, limiting the members' ability to review disbursements, and the Board did not develop alternative ways to accommodate the review.

To reduce the risk of loss, theft, or misuse of funds, and ensure all transactions are accounted for properly and assets are adequately safeguarded, adequate controls, including Board review and approval of disbursements, signing checks, and restricting access to county controlled bank accounts are necessary.

1.3 Board meetings/budgets

The Board did not meet in 2020 and, as of July 31, 2021, no meeting had been held in 2021. Budget information for the Senior Citizen Tax Fund was provided to the County Clerk's office for inclusion in the county budget for 2020 and 2021, but the budget was not approved by the Board. The Board President indicated the COVID-19 pandemic and safety concerns prevented the Board from meeting in person and an alternative method was not utilized.



Carter County
Management Advisory Report - State Auditor's Findings

Sections 50.525 to 50.745, RSMo, include provisions regarding annual budgets. Board meetings, conducted at least annually, to review and approve the budget are necessary for the Board to properly fulfill its duties as prescribed by state law.

Recommendations

The Senior Citizens' Tax Board:

- 1.1 Enter into written agreements with any entities providing services as required by state law.
- 1.2 Develop procedures to ensure all disbursements are reviewed and approved by the Board, the approval is documented, and checks are signed by a board member. In addition, restrict access to county bank accounts to county officials and employees.
- 1.3 Conduct a meeting at least annually to fulfill statutory duties, including adopting annual budgets.

Auditee's Response

- 1.1 *We are preparing a written agreement with the NFP, Carter County Nutrition Center, to provide services to senior citizens of Carter County and will ensure agreements are in place for any entities receiving funding in the future.*
- 1.2 *We believe the current arrangement between our Board and the NFP Board regarding how our money is maintained and disbursed is working well and we do not plan significant changes at this time. We do plan to change procedures to ensure all disbursements are reviewed and approved by the Board and we will ensure this is documented in the future. The Board President has always done a thorough review of the financial activity of the Board and plans to continue to do so in the future.*
- 1.3 *We did not meet for a period of time due to the COVID-19 pandemic. However, we have begun meeting again and will meet at least annually in the future to adopt our annual budget.*

Carter County

Organization and Statistical Information

Carter County is a county-organized, third-class county. The county seat is Van Buren.

Carter County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 21 full-time employees and 4 part-time employees on December 31, 2020.

In addition, county operations include a Senate Bill 40 Board and a Senior Citizens' Tax Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2021	2020
Ronald Keeney, Presiding Commissioner	\$	24,440
William Steiger, Associate Commissioner		22,440
Lynn Murdick, Associate Commissioner		22,440
Pauline Peterman, Recorder of Deeds		34,000
Leona Stephens, County Clerk		34,000
Hannah Pender, Prosecuting Attorney		41,000
Richard Stephens, Sheriff		39,000
Velvet Ricker, County Treasurer		34,000
Erik McSpadden, County Coroner		9,500
Hedi Truncone, Public Administrator		20,000
Lisa Rodgers, County Collector, year ended February 28,	34,000	
Gary Rector, County Assessor, year ended August 31,		34,000



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Political Subdivision Filings November 2021

Report No. 2021-126

December 2021

auditor.mo.gov

Monthly Report on Political Subdivision Filings

November 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 10 political subdivisions required to file a financial report by November 30, 2021, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in November 2021, after their filing deadline. The filing status for these 8 entities is presented in summary on page 3 and by individual entity in Appendix B-D.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

Monthly Report on Political Subdivision Filings

November 2021

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

This report includes the filing status for the 10 political subdivisions, other than cities, towns, and villages, with a fiscal year end of May 31, 2021. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 10 political subdivisions, 9 filed an annual financial report timely.

This report also includes the filing status for 8 political subdivisions, other than cities, towns, and villages, that filed their financial report in November 2021, after their filing deadline.

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports Reports Due November 30, 2021

Fiscal Year Ended May 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Atchison	Buchanan Drainage District	Yes	July 15, 2021
Barry	Southwest Rural Water Supply District 1	Yes	November 22, 2021
Caldwell	PWSD 3 Caldwell County	Yes	November 30, 2021
Cass	PWSD 3 Cass County	Yes	November 17, 2021
Franklin	PWSD 3 Franklin County	Yes	October 29, 2021
Holt	Canon Drainage District	Yes	June 28, 2021
Jefferson	PWSD 7 Jefferson County	Yes	November 29, 2021
	PWSD C-1 Jefferson County	Yes	November 29, 2021
Polk	Citizens Memorial Hospital District	Yes	October 25, 2021
St. Clair	Ellett Memorial Hospital District	No	
Total Filed		9	
Total Not Filed		1	

Acronyms:

PWSD Public Water Supply District

Appendix B
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2021
 Filed in November 2021

Fiscal Year Ended December 31, 2020

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Henry	Deerfield Creek SRD Henry County	Yes	November 29, 2021
Nodaway	Union Township FPD	Yes	November 14, 2021
Total Filed		2	

Acronyms:

FPD Fire Protection District
 SRD Special Road District

Appendix C

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due September 30, 2021

Filed in November 2021

Fiscal Year Ended March 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Caldwell	Golden Age NHD	Yes	November 29, 2021
Jefferson	Twin City Mall CID	Yes	November 5, 2021
Total Filed		2	

Acronyms:

CID	Community Improvement District
NHD	Nursing Home District

Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due October 31, 2021

Filed in November 2021

Fiscal Year Ended April 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Clay	Antioch Center CID	Yes	November 4, 2021
	Metro North Crossing CID	Yes	November 4, 2021
	Villages CID	Yes	November 29, 2021
Jackson	I-70 & Blue Ridge Cutoff CID	Yes	November 8, 2021
Total Filed		4	

Acronyms:

CID Community Improvement District



Nicole Galloway, CPA

Missouri State Auditor

**Monthly Report on Municipal Court
and Revenue Filings
November 2021**

Report No. 2021-125

December 2021

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings

November 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by November 30, 2021, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for 3 cities and 3 villages is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in November 2021, after their filing deadline. The filing status for these 17 cities and 2 villages is presented in summary on page 3 and by individual entity in Appendixes B to E.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

Monthly Report on Municipal Court and Revenue Filings

November 2021

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, except counties and school districts, in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 3 cities and 3 villages with a fiscal year end of May 31, 2021, whose financial report was due by November 30, 2021. Of the 6 municipalities, 5 filed the financial report timely. Of the 3 municipalities required to file an addendum, none filed timely. The 1 municipality required to file a certification did not file timely.

This report includes the filing status for 17 cities and 2 villages that filed at least one of the items (financial report, addendum, or certification) in November 2021, after their filing deadline. Of these municipalities, 6 filed an annual financial report, 14 filed an addendum, and 3 filed a certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due November 30, 2021

Fiscal Year Ended May 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cape Girardeau	Village of Gordonville	Yes	August 7, 2021	n/a	n/a
Clay	Village of Oakwood Park	Yes	August 30, 2021	n/a	n/a
Cole	Village of Centertown	Yes	November 30, 2021	n/a	n/a
Nodaway	City of Ravenwood	No		No	n/a
Pettis	City of La Monte	Yes	October 19, 2021	No	No
Pike	City of Louisiana	Yes	November 29, 2021	No	n/a
Total Filed		5		0	0
Total Not Filed		1		3	1
Total n/a		0		3	5

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due December 31, 2020

Filed in November 2021

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual	Date Financial Report Filed	Filed	Filed
		Financial Report		Addendum	Certification
Butler	City of Fisk	Yes	November 10, 2021	Yes	n/a
Total Filed		1		1	0

n/a Entities without a municipal judge are not required to file a certification.

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2021
Filed in November 2021

Fiscal Year Ended December 31, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Carroll	City of Hale	**	May 4, 2021	Yes	n/a
Cass	City of Strasburg	**	June 28, 2021	Yes	n/a
Christian	City of Billings	**	April 12, 2021	Yes	n/a
Iron	City of Annapolis	**	January 22, 2021	Yes	n/a
Jasper	City of Purcell	Yes	November 23, 2021	No	n/a
Lincoln	City of Sarcoxie	**	June 30, 2021	Yes	n/a
	City of Foley	**	February 19, 2021	Yes	n/a
	City of Hawk Point	***	August 5, 2021	Yes	No
Madison	City of Marquand	**	June 29, 2021	Yes	n/a
Moniteau	City of Jamestown	**	June 3, 2021	Yes	n/a
St. Louis	City of Shrewsbury	**	June 30, 2021	Yes	Yes
	Village of Glen Echo Park	***	September 19, 2021	Yes	**
Total Filed		1		11	1

** Filed by June 30, 2021.

*** Filed after June 30, 2021, but before November 2021.

n/a Entities without a municipal judge are not required to file a certification.

Appendix D
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due September 30, 2021
Filed in November 2021

Fiscal Year Ended March 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Clinton	Village of Grayson	Yes	November 18, 2021	n/a	n/a
Henry	City of Calhoun	**	September 20, 2021	Yes	n/a
Mississippi	City of East Prairie	***	October 20, 2021	Yes	Yes
Montgomery	City of Wellsville	Yes	November 5, 2021	No	n/a
Total Filed		2		2	1

** Filed by September 30, 2021.

*** Filed after September 30, 2021, but before November 2021.

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix E
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due October 31, 2021
Filed in November 2021

Fiscal Year Ended April 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Jasper	City of Carl Junction	Yes	November 29, 2021	**	Yes
Phelps	City of St. James	Yes	November 16, 2021	No	No
Total Filed		2		0	1

** Filed by October 31, 2021.



Nicole Galloway, CPA

Missouri State Auditor

**South Manchester
Transportation Development District**

Report No. 2021-124

December 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the South Manchester Transportation Development District

Financial Status

The audit of the South Manchester Transportation Development District indicates the financial condition of the district is such that it may be abolished.

Due to the nature of this report, no rating is provided.

All reports are available on our website: auditor.mo.gov

South Manchester Transportation Development District

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NICOLE GALLOWAY, CPA

Missouri State Auditor

John Heckmann, Chairman & Director
and
Board of Directors
South Manchester Transportation Development District
City of Manchester, Missouri

The State Auditor is required under Section 238.275, RSMo, to audit a transportation development district prior to the question of abolishment being submitted to a vote. On December 22, 2020, the Board of Directors of the South Manchester Transportation Development District approved a resolution of its intent to dissolve the district and request an audit as required by statute. The State Auditor was subsequently notified of this request.

The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2020. The objectives of our audit were to evaluate the financial status of the district and determine whether it may be abolished pursuant to law.

Our methodology included reviewing minutes of meetings, financial records, and other pertinent documents; and interviewing various personnel of the district, as well as certain external parties. We obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The audit determined the Board of Directors may proceed with abolishment of the district in accordance with Section 238.275, RSMo.

The accompanying Management Advisory Report presents our findings arising from our audit of the South Manchester Transportation Development District.

Nicole R. Galloway, CPA
State Auditor

South Manchester Transportation Development District Management Advisory Report - State Auditor's Findings

Financial Status

Our audit of the South Manchester Transportation Development District (TDD) indicates the financial condition of the district is such that it may be abolished.

The South Manchester TDD is located in St. Louis County, in the City of Manchester. The TDD was organized in March 2007 by petition of the property owners within the boundaries of the proposed TDD. The members of the Board of Directors and officers are representatives of the property owners. The district has a fiscal year end of December 31.

In April 2007, the Board of Directors passed a resolution formally approving the imposition of the sales tax after qualified voter approval. In April 2007, the qualified voters of the district approved a three quarters of one percent (0.75%) sales tax on all taxable transactions within the boundaries of the district for a period not to exceed 25 years. The sales tax became effective June 1, 2007. From 2007 through March 31, 2021, the South Manchester TDD received \$2,046,316 in sales tax revenue.

The South Manchester TDD was originally formed for the purpose of improving the existing roadway located between Gaywood Avenue and Enchanted Parkway, installing a new traffic signal, updating directional signage, and adding other alternative roadway connections within the district. TDD legal counsel indicated the project was originally intended to be completed in two phases. Phase one of the project was completed in 2012 and included improvements to landscaping and sidewalks in addition to other improvements to Manchester Road. Phase two of the project was to include repair or reconstruction of a bus stop in the district, but was never initiated because the district Board concluded in late 2019 it would be better for the City of Manchester to perform this project. The City of Manchester is the public entity with jurisdiction over the project and serves as the Local Transportation Authority. Upon completion of the phase one improvements, the City of Manchester accepted dedication of the project.

In 2012, the South Manchester TDD Board entered into a \$135,467 promissory note with the developer to pay for project costs. The TDD satisfied its note debt in May 2019. An additional \$667,937 was paid directly from district funds for project costs from 2007 through 2019.

In December 2020, the Board of Directors approved a resolution to repeal the sales tax effective March 31, 2021. The Department of Revenue was subsequently notified of the resolution in January 2021. In December 2020, the Board of Directors approved a resolution formalizing its intent to dissolve the TDD and a TDD official subsequently advised the State Auditor's Office (SAO) of this resolution and requested the SAO proceed with all necessary actions as required pursuant to Section 238.275, RSMo.



South Manchester Transportation Development District Management Advisory Report State Auditor's Findings

The SAO has performed an audit of the South Manchester TDD as required by Section 238.275, RSMo. That statute requires the State Auditor to audit the TDD to determine its financial status, and determine whether it may be abolished pursuant to law. That law also states the board shall not propose the question to abolish the TDD while there are outstanding claims or causes of action pending against it, if its liabilities exceed its assets; or while the TDD is insolvent, in receivership, or under the jurisdiction of a bankruptcy court.

The following table presents the financial activity and cash balance of the South Manchester TDD for the year ended December 31, 2020.

	Year Ended December 31, 2020
RECEIPTS	
Sales Tax	\$ 240,350
Interest	231
Total Receipts	240,581
DISBURSEMENTS	
Insurance	8,806
Legal	7,514
Administration	3,000
Project Costs	500
Service Charge	3
Total Disbursements	19,823
RECEIPTS OVER (UNDER) DISBURSEMENTS	220,758
BEGINNING CASH	526,990
ENDING CASH	\$ 747,748

Source: Compiled by the SAO using the TDD's bank statements and transaction register.

Based on our audit, the cash balance of the South Manchester TDD as of December 31, 2020, was \$747,748. The TDD's legal counsel indicated the district had an outstanding balance for legal services and expenses totaling \$10,342 as of April 30, 2021, and estimated additional legal service costs required to abolish the district would be between \$15,000 and \$20,000. The Chairman of the Board indicated there were no additional outstanding liabilities. Based on these representations, TDD assets will be sufficient to pay any remaining costs and obligations. After the district's final wind up costs and professional fees are paid, the remaining balance will be distributed to the City of Manchester in accordance with state statute.

Based on our audit, the Board of Directors may proceed with the abolishment of the South Manchester TDD in accordance with Section 238.275, RSMo.



Nicole Galloway, CPA

Missouri State Auditor

City of St. Louis

Department of Human Services

Report No. 2021-123

December 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the City of St. Louis - Department of Human Services

Grant Administration	The Department of Human Services (DHS) Youth and Family Services Division's site monitoring procedures for the Child and Adult Care Food Program and Summer Food Service Program are insufficient to ensure compliance with program requirements. St. Louis Area Agency on Aging (SLAAA) personnel did not maintain sufficient documentation to support contract awards to some sub-grantees.
Disbursements	DHS officials did not sufficiently review supporting documentation for disbursements and/or ensure all grant and contract requirements were met prior to authorizing payments.
Payroll and Personnel Procedures	Employee timesheets were not always complete, accurate, or approved by division managers. Some employees did not obtain ethics training as required by city regulation and/or documentation was not retained to demonstrate attendance.
Sunshine Law	The SLAAA Advisory Council did not post notifications for meetings. In addition, the SLAAA request for proposal (RFP) selection committee did not prepare meeting minutes during the selection process.

In the areas audited, the overall performance of this entity was **Good**.*

All reports are available on our website: auditor.mo.gov

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

City of St. Louis - Department of Human Services

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the Honorable Mayor
and
Director of Department of Human Services
City of St. Louis, Missouri

We have audited certain operations of the City of St. Louis Department of Human Services in fulfillment of our duties under Section 29.200.3, RSMo. The State Auditor initiated audits of the City of St. Louis in response to a formal request from the Board of Aldermen. The city engaged KPMG LLP, Certified Public Accountants (CPAs), to audit the city's financial statements for the year ended June 30, 2021. To minimize duplication of effort, we reviewed the CPA firm's report for the June 30, 2020, audit, since the June 30, 2021, audit had not been completed. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2021. The objectives of our audit were to:

1. Evaluate the department's internal controls over significant management and financial functions.
2. Evaluate the department's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

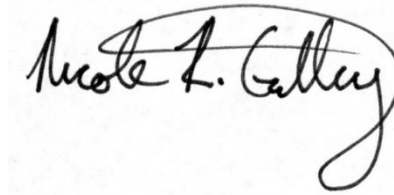
Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the department, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the department's management and was not subjected to the procedures applied in our audit of the department.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the City of St. Louis Department of Human Services.

Additional audits of various officials and departments of the City of St. Louis are in process, and any additional findings and recommendations will be included in subsequent reports.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

City of St. Louis - Department of Human Services

Management Advisory Report

State Auditor's Findings

1. Grant Administration

The Department of Human Services' (DHS) procedures for monitoring and awarding some grant funds needs improvement.

The DHS is responsible for administering over \$18.5 million annually in various federal and state grants related to aging, homeless, and youth and family service programs. The DHS divisions administer these funds by subgranting the funding to various organizations throughout the city that provide direct services to clients. The DHS subgrants funds to approximately 20 sub-grantees for St. Louis Area Agency on Aging (SLAAA) programs, 15 sub-grantees for the Homeless Services programs, and 1 food service management company that provides meals for approximately 50 sites for the Youth and Family Services programs.

1.1 Site reviews

The Youth and Family Services Division's site monitoring procedures for the Child and Adult Care Food Program (CACFP) and Summer Food Service Program (SFSP) are insufficient to ensure compliance with program requirements. Youth and Family Services personnel are responsible for performing 3 annual site reviews of approximately 20 CACFP sites and at least 2 annual site reviews during the summer months for 30 SFSP sites. We noted the following concerns with site reviews conducted during the fiscal year ended June 30, 2021.

Site review timing

Site review documentation indicates some SFSP site reviews of different locations were conducted at the same time and some documentation did not include times to support when reviews occurred. Of the 26 SFSP site reviews conducted in June 2021, we noted 5 sites in which the review date and times documented coincided with reviews at other locations. On June 14, 2021, review documentation indicates, the Youth and Family Services' monitor reviewed 3 SFSP sites between 8:30 a.m. and 10:00 a.m. According to the monitor's site review form, the monitor was at all three locations between 9:00 a.m. and 9:20 a.m. In addition, on June 16, 2021, the same monitor reviewed 2 SFSP sites between 8:00 a.m. and 10:00 a.m. The monitor's site review forms indicate she was at both locations between 9:00 a.m. and 9:30 a.m. Documentation for 6 other site reviews did not include times so we could not determine if those visits coincided with visits at other locations.

The most efficient routes between the 3 sites on June 14, 2021, would be 1.9 miles (6 minutes) between the first 2 sites and then 3.2 miles (10 minutes) from the second site to the third. The distance between the sites visited on June 16, 2021, is 2.3 miles (travel time 10 minutes).

The monitor is required to observe delivery, service, consumption, and cleanup of meals in addition to reviewing the completion of paperwork. While site visit documentation was signed by sub-grantee personnel indicating the reviews were performed, it is unlikely the monitor would have been able to travel between locations and observe all required actions at multiple facilities



City of St. Louis - Department of Human Services
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at the same time or even within a few hours. As a result, it is likely site review documentation is inaccurate and/or program monitoring requirements were not met for these site reviews.

Inadequate annual reviews

We reviewed site monitoring documentation for 3 CACFP providers and noted Youth and Family Services Division personnel did not conduct required site reviews at any of the 3 CACFP providers reviewed. Division personnel reviewed 1 of the sites, 2 of the required 3 times during the fiscal year. During one of those visits, files were unavailable because they were stored off-site due to remodeling, limiting the usefulness of the review. For the other 2 providers, division personnel only conducted 1 of the 3 required site reviews for each provider.

Conclusion

Division personnel indicated they have 1 site monitor, making it difficult to complete all required monitoring. In fiscal year 2021, 26 SFSP sites required first week monitoring during the same weekly period. In addition to the site reviews for SFSP sites, the sole monitor was also required to perform 3 annual monitoring reviews of the 20 CACFP sites throughout the fiscal year.

For the SFSP, 7 CFR 225.15(d)(2) requires sponsors to review each of their sites at least once during the first week of operation under the program. The United States Department of Agriculture Sponsor Monitor's Guide specifies what the site monitor must observe to ensure the site is operating in accordance with SFSP guidance. For the CACFP, 7 CFR 226.16(d)(4)(iii) requires sponsors to monitor each center 3 times per year and not more than 6 months may elapse between reviews. In addition, 2 of the 3 reviews should be unannounced.

Site reviews are a crucial part of program monitoring. Timely reviews facilitate good management at every site and ensure that site supervisors and personnel are receiving the technical assistance needed to operate programs in compliance with all requirements, thereby maintaining program integrity.

1.2 Score sheets

SLAAA personnel did not maintain sufficient documentation to support contract awards to some sub-grantees. SLAAA personnel evaluate and score sub-grantee proposals in response to a request for proposal (RFP) based on scope of work, expertise, service experience, organization, and fiscal information. SLAAA personnel could not provide documentation of the evaluation and score for 8 of the 23 proposals received in response to a fiscal year 2019 RFP with 2 possible 1-year extensions. As a result, SLAAA personnel could not adequately support contract awards.

In accordance with Exhibit G1 of the RFP, part of the evaluation process for the RFP consists of subjectively evaluating each responsive qualification, and each evaluator making an individual recommendation by scoring points in accordance with the published evaluation plan. Due to the complex nature of



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Management Advisory Report - State Auditor's Findings

SLAAA funding sources and services and the subjective criteria used to make funding decisions, funding decisions should be well documented and documentation should be retained to support and justify those decisions.

We noted similar conditions in our prior audit report. In the *Follow-Up Report on Audit Findings - City of St. Louis Department of Human Services*, Report No. 2018-070, released in September 2018, department officials indicated the previous recommendation had been implemented; however, we found that corrective action taken was not effective and problems continue to occur.

Recommendations

The Department of Human Services:

- 1.1 Ensure all required monitoring reviews are completed timely in accordance with regulations and guidelines, sufficient time is allowed for site reviews, and documentation accurately reflects when sites are monitored.
- 1.2 Ensure all score sheets and other evaluation documentation is retained to support grant awards.

Auditee's Response

- 1.1 *The Department of Human Services Youth and Family Division agrees with the finding and the recommendations. The monitoring corrections moving forward will be as follows:*

For the SFSP, the Program Monitor will be required to complete the required 2 monitoring visits under the regulations. The monitor will record the actual arrival time and departure time for each site being reviewed. Sponsored Meal Site Personnel will be required to sign the monitoring form, to include the date and time of the signature, as verification of the site monitoring visit. For NEW meal sites that will operate the SFSP, a monitoring visit will occur within the 1st week of operation. SFSP sites that are RETURNING (meaning the site participated under the previous summer's feeding program), will be monitored no less than 2 times, within their operating period.

The CACFP operates on a calendar year October 1, 2021 thru September 30, 2022. The regulation requires that three (3) monitoring reviews be completed. The Youth and Family Services Division will perform a site review on every CACFP site within the 1st three months of operation on all the sites. The two (2) remaining required reviews will be completed every 2 to 3 months until the required three (3) reviews are completed at each site. Additional follow-up reviews and technical assistance will be provided as needed.



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- 1.2 *The SLAAA agrees with the auditor's finding and recommendation. Steps taken to address the issue include the following: (1) The current Program Manager of SLAAA is now maintaining a hard copy of the Evaluation and Scoring Sheets from the reviewers for the RFP for fiscal year 2022. (2) The hard copy is kept in a file cabinet that can be easily accessed and the SLAAA has an electronic copy of the forms saved on a shared drive, which can be accessed by SLAAA personnel.*

2. Disbursements

DHS officials did not sufficiently review supporting documentation for disbursements and/or ensure all grant and contract requirements were met prior to authorizing payments. For most disbursements, including those to sub-grantees, DHS procedures require applicable division and Fiscal unit personnel to review invoices and grant or contract terms prior to payment to ensure the disbursement is allowable, accurate, and adequately supported. During our review of 11 haphazardly selected SLAAA disbursements to sub-grantees and 25 haphazardly selected other DHS disbursements we noted the following:

- DHS personnel did not compare sub-grantee reports to some catering company invoices for the home delivered meals program, and as a result, had a credit balance of \$149,710 due to overpaying the catering company. For home delivered meals, DHS personnel use sub-grantee service cost allocation reports (SCARs) that report the number of units of direct service delivered to compare services delivered to the meals reported, as provided by the catering company.

On March 25, 2021, a catering company employee contacted SLAAA personnel to advise them that the March 2021 disbursement included a \$149,710 overpayment. The catering company submitted invoices for December 2020 through February 2021 in March 2021, and the January invoice included meals also included on the December 2020 invoice. The invoice error was not detected and the overpayment occurred because SLAAA personnel approved disbursements without thoroughly reviewing the applicable SCARs. In addition, SLAAA personnel did not provide supporting documentation to Fiscal unit personnel, and Fiscal unit personnel did not request the documentation prior to payment.

- DHS personnel approved a \$1,118 payment to a vendor prior to requesting or receiving verification of the completed construction project as required by the contract.
- DHS personnel could not provide documentation to support \$436 paid to a contractor for delivery of services to 3 individuals.



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An insufficient review of necessary documentation and/or inattention to detail allowed payments to be processed prior to verification of work completion and without obtaining or retaining documentation.

The SLAAA Policies and Procedures Manual, which provides guidelines for both SLAAA and Fiscal unit personnel, requires accounting records be supported by source documentation such as canceled checks, paid bills, payrolls, etc.; each entry in the accounting records refer to the document that supports the entry; and supporting documents be filed in such a way that they can be readily located. In addition, the Comptroller's office Procedures for Accounts Payable and Purchasing policy states prior to vouchering payments, the department must review for eligible costs, accuracy, receipt of goods or services, available funds, ineligible costs, or available credits.

Reviewing and retaining adequate supporting documentation that is received prior to payment would allow the DHS to address any questions that arise and detect invoice errors prior to payment. In addition, sufficient review and approval of documentation prior to payment is necessary to ensure obligations are actually incurred and amounts paid are proper.

Recommendation

The Department of Human Services obtain and review supporting documentation to ensure invoice amounts are accurate and all contract requirements are met prior to payment. Review procedures should include reconciling invoice amounts to applicable sub-grantee reports. In addition, the DHS should ensure supporting documentation is maintained for all disbursements.

Auditee's Response

Regarding the comment, "DHS personnel did not compare sub-grantee reports to some catering company invoices for the home delivered meals program, and as a result, had a credit balance of \$149,710 due to overpaying the catering company.":

The DHS agrees with the auditor's statement and recommendation. The corrective actions that will be implemented moving forward are:

- a. The Exhibit that is contained in the contract, which states the units of service and dollar amounts to be provided, will serve as the purchase order.*
- b. If contracts are amended, the amended Exhibit will become the revised purchase order.*
- c. Starting in December 2021, delivery tickets from the vendor will be signed by the receiving Senior Center staff and forwarded to SLAAA via email on a daily basis, when meals are delivered.*



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- d. *SLAAA will forward the signed delivery tickets and invoice with the SCAR, and any other documents required, to the DHS Fiscal unit for review before payment is made to ensure that three-way matching has occurred.*

Regarding the comment, "DHS personnel approved a \$1,118 payment to a vendor prior to requesting or receiving proof of the completed construction project as required by the contract.":

The DHS agrees with the auditor's statement that we did not inspect the completed construction project. Although the city did not physically verify the existence of the protective screens, payment for the construction materials was not provided by the city until after the receipt slips were received and after an emergency contract was executed. These materials were necessary before shelter operations could begin. The city received no complaints from shelter volunteers or shelter participants regarding a lack of protection within the shelters that utilized the protective screens that were constructed. In late November 2020, AmeriCorps contacted the DHS to request financial assistance to reimburse expenses, which several volunteers had personally incurred in the November 2020, in their collective efforts to purchase the materials and supplies needed to construct protective screens that would be placed between cots, inside of the various short term volunteer emergency winter shelters.

DHS homeless service staff were instrumental in referring and transporting homeless individuals to these non-funded shelters, which utilized the PPE screens, through the months of December 2020, January 2021, and February 2021. The use of the protective screens provided the Centers for Disease Control recommended barriers, to reduce the potential airborne spread of COVID-19, providing protection to both the shelter operators and the homeless individuals. The DHS also provided cots, blankets, masks, face shields, surgical gloves, sanitizing spray, infrared thermometers, and other supplies to assist these volunteer shelters.

Regarding the comment, "DHS personnel could not provide documentation to support \$436 paid to a contractor for delivery of services to 3 individuals.":

The DHS agrees with the auditor's comment and recommendation. The corrective actions that will be taken to address the issue are:

- The Incontinence Program is the service where the \$436 was paid to a contractor for the delivery of services to 3 individuals. SLAAA staff has (subsequent to the audit) gone to each of the three individuals' homes and the individuals have signed statements, attesting they received the items.*



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- *Effective December 2021, the delivery tickets for the incontinence supply program are being matched to the invoice, prior to payment.*

3. Payroll and Personnel Procedures

Controls and procedures over payroll and personnel need improvement. Payroll expenditures were approximately \$1.7 million for the fiscal year ended June 30, 2021.

3.1 Payroll

Employee timesheets were not always complete, accurate, or approved by division managers. Each employee is required to complete a weekly timesheet and leave request form, if needed, that are reviewed and approved by the employee's supervisor (generally the division supervisor) prior to submitting to the Fiscal unit for processing.

During our review of payroll records for the pay period ending February 27, 2021, for 5 haphazardly selected employees we identified the following concerns:

- Two employees received salaries for a 40-hour work week; however, their timesheets did not have starting and ending times or the total hours worked on 1 or more work days to support hours worked.
- Leave usage for two employees did not agree to payroll documentation. One employee requested 2 hours of vacation leave; however, the timesheet indicated 8 hours worked for the day. The second employee used 1 hour of medical leave, but did not submit a leave request.
- The Youth and Family Services Division Manager did not sign the weekly timesheet confirming it was accurate as required by department practice.

Division personnel indicated errors occurred because the city payroll department requested timesheets early due to a holiday or short week within a pay period and/or inadequate review by the supervisor. In addition, the division manager overlooked approving the weekly timesheet because of a short pay period requiring timesheets be turned in 2 days early.

Without accurate and approved time sheets, DHS cannot ensure hours worked and leave earned and taken by employees is appropriate and documented.

3.2 Ethics training

Some DHS employees did not obtain ethics training as required by city regulation and/or documentation was not retained to demonstrate attendance. For 10 haphazardly selected employees, we noted 2 employees did not have ethics training noted in their personnel file and 6 employees had ethics training more than 3 years prior to the date of our review. For 4 of those 6



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employees, their last documented ethics training was in 2007. The DHS did not have sufficient procedures in place to ensure employees attended training as required.

Department of Personnel Administrative Regulation #108 (Employee Training), Section II, requires ethics training to be attended by all employees within 6 months of an employee's initial date of employment, and thereafter, once every 3 calendar years. Furthermore, Section IV (Attendance at Training) states failure to require an employee to attend training within the required time frame may result in disciplinary action.

Without timely ethics training, employees are not aware of relevant ethics and compliance issues and/or requirements in the city. Being ethically aware helps to maintain a positive ethical culture and upholds a strong public image.

Recommendations

The Department of Human Services:

- 3.1 Ensure timesheets are accurately prepared, properly signed, and approved; and properly record, calculate, and reconcile leave requests to timesheets.
- 3.2 Ensure employees attend ethics training as required by Department of Personnel policy.

Auditee's Response

- 3.1 *The DHS agrees with the auditor's comments and recommendation. The DHS will ensure that each division's timesheets are prepared, reviewed, and properly signed by Division Managers before being submitted to the DHS Payroll Clerk, and that all leave requests, both leave earned and taken, correspond to the weekly timesheets. If an employee is not present on the day of payroll submission, the relevant division manager will contact the employee to obtain concurrence on the type of leave being taken and will obtain timesheet completion immediately upon that employee's return to the office.*
- 3.2 *The DHS agrees with the auditor's comments and recommendation. The DHS will audit all personnel files, consult with the city's Department of Personnel for training attendance documentation and where none exists, the employees will be scheduled for the training being conducted by the city Department of Personnel. An employee training log and documentation of completed trainings will be maintained and housed in the DHS Administrative office by the Executive Secretary to the Director.*

4. Sunshine Law

The SLAAA Advisory Council did not post notifications for meetings. In addition, the SLAAA RFP selection committee did not prepare meeting minutes during the selection process.



City of St. Louis - Department of Human Services
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SLAAA management indicated they believed it was a requirement that minutes be prepared for each meeting, but did not believe the council fell under state requirements to post meeting agendas or public notices of meetings. In addition, management indicated that no conversation is documented during the actual selection committee meetings.

Section 610.010.5, RSMo, defines a public meeting as any meeting of a public governmental body at which any public business is discussed decided, or public policy formulated. Sections 610.020.1 and 610.020.2, RSMo, provide the requirements for the meeting notice to be given at least 24 hours in advance of the time, date, and place of each meeting, and its tentative agenda. Additionally, Section 610.020.7, RSMo, requires meeting minutes be maintained as a record of business conducted and to provide an official record of committee actions and decisions.

Providing required meeting notices is necessary so citizens are aware of meetings held and issues to be discussed. Without sufficient minutes of all meetings, there is no record of the discussions held or support for the decisions made, and there is less assurance to the public that various statutory provisions are followed.

Recommendation

The Department of Human Services ensure the SLAAA Advisory Council posts agendas and the selection committee prepares and retains meeting minutes in accordance with the Sunshine Law.

Auditee's Response

The DHS agrees with the auditor's comments and recommendation. SLAAA management is now posting notifications for the SLAAA Advisory Council meetings and retaining selection committee minutes in accordance with the Sunshine Law.

City of St. Louis - Department of Human Services

Organization and Statistical Information

The City of St. Louis Department of Human Services' (DHS) goals are to enhance the quality of life of citizens through the provision of social service programs to the aged, homeless, veterans, disabled, youth, and families in need. In addition, the DHS promotes city living and neighborhood stabilization through the preservation of affordable and accessible housing and support services that enhance the quality of life for those in need. The DHS achieves this with the administration of federal, state, and city programs by various divisions. As of June 30, 2021, the department had 39 employees in the following 6 divisions:

Program Management

Program Management provides administrative support and guidance to all other DHS divisions. Program Management engages in legislative and budgetary advocacy to increase available resources for services and issues facing all clients served by the DHS. In addition, Program Management works to increase coordination and collaboration with the city and community organizations in planning and program development processes related to a wide array of social issues. Program Management also administers programs not administered by the other divisions, including the Jail Diversion Project, Conflict Resolution and Meditation Services, and the Youth Empowerment Services Portfolio.

St. Louis Area Agency on Aging (SLAAA)

The SLAAA provides a comprehensive and coordinated system of community-based services for older adults in the City of St. Louis. SLAAA programs and services include meal programs at senior centers, transportation, information and referral, health promotion, employment training, legal assistance, housing assistance, home-delivered meals, personal care and homemaker services, and respite care. The SLAAA also provides ombudsman services for complaint resolution regarding long-term care facilities.

Homeless Services

The Homeless Services Division provides a comprehensive response to the different needs of homeless or at-risk individuals and families in the City of St. Louis. The Homeless Services Division contracts with social services agencies to provide outreach and assessment efforts to identify an individual's or family's needs and make connections to facilities and services, immediate shelter as a safe alternative to the streets, transitional housing, and/or permanent housing or permanent housing arrangements.

Office of Veterans Affairs

The Office of Veterans Affairs (OVA) acts as an advocate to those veterans within the City of St. Louis who are at risk because of poverty and poor living conditions. In addition, the office secures public and private grant resources for direct assistance to veterans and their families in employment and



City of St. Louis - Department of Human Services Organization and Statistical Information

supportive services. The OVA administers employment programs sponsored by the U.S. Department of Labor, Veterans Employment and Training Service.

Youth and Family Services

The Youth and Family Services Division administers and participates in a broad range of programs intended to improve and enhance the quality of life of at-risk children and families. Programs include the summer food service program, the Child and Adult Care Food Program, the M.I.N.E. (mentoring, instruction, nutrition, and esteem) program, after school initiatives, and the early childhood success initiative.

Office on the Disabled

The Office on the Disabled serves as the city's Americans with Disabilities Act (ADA) coordinating agency, providing information on the ADA, reasonable accommodations for applicants and employees, and ADA training. The office provides reserved residential parking spaces for city residents with disabilities, issues permits exempting persons with disabilities unable to activate parking meters in the city, offers interpreters for hearing impaired individuals dealing with city offices, and works with the city's Building Division for occupancy permit approvals based on ADA compliance.



Nicole Galloway, CPA

Missouri State Auditor

2021 Property Tax Rates

Report No. 2021-122

December 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the review of 2021 Property Tax Rates

Background	Property taxes largely fund public schools and are the main source of revenue for many of Missouri's special purpose political subdivisions and county boards. The State Auditor's Office and county officials assist local government officials in determining the data necessary to complete the tax rate computations. Taxing authorities are required to file final proposed tax rates and data supporting the proposed property tax rates with the county, using forms prescribed by the State Auditor. The counties submit the supporting data received to the State Auditor for review. The data is reviewed and a finding is returned to both the county and the taxing authority advising whether the proposed rates comply with Missouri law.
Rate Calculations	Rate ceilings set the limit for the amount of taxes that can be levied. Each tax rate ceiling is determined annually and is adjusted to ensure revenue neutrality. The review of each tax rate ceiling is based on the assessed valuation for the entire political subdivision and is not calculated on an individual taxpayer basis. The 2021 tax rate ceilings were determined based on the requirements of Section 137.073, RSMo, and Missouri Constitution, Article X, Section 22, commonly referred to as the Hancock Amendment, which limits taxation by the state and local governments.
Results	In 2021, the State Auditor received supporting data and reviewed 4,854 property tax rates for 2,806 taxing authorities. Of the rates reviewed, 506 are debt service tax rates, 158 are new property tax rates approved by voters, and 49 are existing property tax rates that were increased by voter approval. We reviewed the remaining 4,141 tax rates for revenue neutrality. This is the seventh year since the review of property tax rates started in 1985 that no taxing authorities levied a tax rate that exceeded the tax rate certified.
Additional Comments	The State Auditor's Office has no authority to determine or review individual tax assessments. All individual tax assessment matters are the responsibility of the county assessor and board of equalization. Appeals to the state on tax assessment matters are handled by the Missouri State Tax Commission.

Because of the nature of this review, no overall rating is provided.

The complete 2021 Property Tax Rates Report is available on our Web site: auditor.mo.gov.

2021 Property Tax Rates

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The State Auditor's Office is required by Section 137.073, RSMo, to annually review local property tax rates of all taxing authorities in the state. The primary objectives of this review were to determine whether:

1. Local governing boards levied taxes in accordance with the Missouri Constitution and state law.
2. Local property tax rates were adjusted to ensure property reassessments were revenue neutral.

Reassessments of existing property are not intended to increase property tax revenue but to equitably reallocate the existing tax burden based on the relative value of property owned by taxpayers.

For 2021, we received supporting data on 4,854 property tax rates of 2,806 taxing authorities. This is the seventh year since the State Auditor's Office started reviewing property tax rates that no taxing authorities levied a tax rate that exceeded the tax rate certified.

Property taxes are the main source of revenue for many of Missouri's special purpose political subdivisions and county boards. The bulk of property taxes, however, fund public schools. General acceptance of these taxes is dependent on fair and equitable assessment practices and public understanding and input regarding the setting of rates. If the tax burden is increased without voter approval, confidence in the fairness and assessment practices can be eroded.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

2021 Property Tax Rates Results

Summary

The State Auditor received supporting data and reviewed 4,854 property tax rates for 2,806 taxing authorities.¹ Of the rates reviewed, 506 are debt service tax rates, 158 are new property tax rates approved by voters, and 49 are existing property tax rates that were increased by voter approval. We reviewed the remaining 4,141 tax rates for revenue neutrality. This is the seventh year since the review of property tax rates started in 1985 that no taxing authorities levied a tax rate that exceeded the tax rate certified.

Methodology

The State Auditor's Office and county officials assist local government officials in determining the data necessary to complete the tax rate computations. Taxing authorities are required to file final proposed tax rates and data supporting the proposed property tax rates with the county, using forms prescribed by the State Auditor. The counties submit the supporting data received to the State Auditor for review. The data is reviewed and a finding is returned to both the county and the taxing authority advising whether the proposed rates comply with Missouri law.

The 2021 tax rate ceilings were determined based on the requirements of Section 137.073, RSMo, and Missouri Constitution, Article X, Section 22 (commonly referred to as the Hancock Amendment). Each tax rate ceiling is determined annually and is adjusted to ensure revenue neutrality. The review of each tax rate ceiling is based on the assessed valuation for the entire political subdivision and is not calculated on an individual taxpayer basis.

To ensure taxing authorities do not receive a windfall from reassessment, the review of property tax rates begins with the prior year allowed revenue. Current year tax rate ceilings must be set to yield the same gross revenue as allowed in the prior year. In addition, an adjustment is made for additional revenue permitted for assessment growth. That adjustment is the lower of (1) the actual growth rate, (2) the inflation rate as determined by the consumer price index, or (3) 5 percent. Factors such as new construction and improvements, newly added territory, newly separated territory, and changes from locally assessed to state assessed property also affect the tax rate ceiling calculation. Counties and the City of St. Louis use the tax rates set by each taxing authority to levy taxes on all property including new construction and improvements.

Voters may authorize increases beyond the annual revenue neutral tax rate ceiling. Voter-approved increases are reviewed for compliance with applicable laws and stated ballot restrictions. In addition to reviewing new and existing property tax levies for revenue neutrality, the State Auditor's

¹ One taxing authority, Kingsway Center Special Business District, did not complete the certification process timely. As a result, the City of St. Louis elected not to process the tax rate. Therefore, this tax rate and taxing authority are not included in this report.



2021 Property Tax Rates Results

Office also reviews debt service tax rates. A tax levied to meet the annual debt service requirement is compliant if the revenue to be generated plus the existing fund balance does not exceed the current payment requirements plus a reserve for the following year's payments.

Sections 137.073.5(3) and 137.073.5(4), RSMo, provide that a voluntary reduction taken in a non-reassessment year (even numbered year) results in a reduced tax rate ceiling during the following reassessment year (odd numbered year). These provisions also allow taxing authorities that voluntarily reduce a tax rate in a previous even numbered year to reverse the impact of the voluntary reduction to reinstate a higher tax rate ceiling in the following even numbered year. To increase the tax rate in the following even numbered year, the taxing authority must conduct a public hearing, and adopt an ordinance, a resolution, or a policy statement justifying its action before setting and certifying its tax rate.

Section 137.073.6(3), RSMo, allows a taxing authority to submit amended tax rate forms to the State Auditor's Office in the event the taxing authority incorrectly completed the forms or made clerical errors. These changes are factored into the current year's tax rate ceiling calculation.

A taxing authority's total assessed valuation submitted by the county clerk or a representative of the taxing authority is used in the State Auditor's Office review of property taxes. The State Auditor's Office does not review the assessed valuation of individual pieces of property. Chapter 138, RSMo, governs the appeals process for assessed valuations. Citizens may appeal their individual assessed valuations calculated by the county assessor to the local Board of Equalization. Citizens not satisfied with the resolution by the Board of Equalization may appeal the decision to the Missouri State Tax Commission. Any decision of the Missouri State Tax Commission may be reviewed by a court of law.

As assessed valuations increase, tax rate ceilings generally decrease, depending on the amount of the increase, to produce substantially the same amount of revenue as allowed in the prior year. As assessed valuations decrease, tax rate ceilings may increase to produce substantially the same revenue as allowed in the prior year from existing property, limited by voter authorization. See Appendixes I and II for a summary of the changes in assessed valuation by type of taxing authority, and Appendixes III and IV for a summary of changes in tax rate ceilings by type of taxing authority. In addition, Appendix V is a map that provides a statewide geographical perspective of total county valuation changes prior to adjustments for new construction and reassessment. The total assessed valuation is the value used to bill the property tax rates. Appendix VI is a map of the adjusted assessed valuation by county. The adjusted assessed valuation is the value of last year's property in the current year. This map reflects the inflationary change in each county's valuation from the previous year. A significant inflationary change



2021 Property Tax Rates Results

generally indicates a major reassessment occurred. However, 2021 assessed valuations indicate the majority of county adjusted assessed valuation changes were less than the consumer price index, which does not indicate a major reassessment increase. The comparison of assessed valuations and tax rate ceilings from 2020 to 2021 for Appendixes I through VI give consideration to revisions submitted by taxing authorities to the State Auditor's Office for changes to assessments occurring after setting the 2020 property tax rate.

Taxing authorities are listed by primary county (as designated by the taxing authority when established) in Appendixes VII and VIII and categorized by type of taxing authority. The counties are listed alphabetically (Adair through Wright followed by the City of St. Louis). A taxing authority located in more than one county is listed under the primary county only. The assessed valuations presented for taxing authorities in Appendixes VII and VIII, except school districts, include all taxable locally assessed and state assessed property. The assessed valuations presented for school districts include only taxable locally assessed property. The abated portions of property valuations that are not taxable under various economic development programs are omitted from the taxable assessed valuations used to compute the annual tax rate ceiling. Prior years' tax rate reports are available on the State Auditor's website at auditor.mo.gov.

We do not review sales tax rollbacks required by law for some county levies as part of this report. Any concerns in that area would be addressed in audit reports we issue for individual counties. Sales tax (Proposition C) rollbacks for school levies were subjected to a limited review to ensure the district did not waive all or part of the rollback without voter approval in order to generate additional local revenues. A majority of the 516 school districts have obtained voter approved waivers of the required sales tax rollback of their property tax, including 466 with a full waiver and 25 with a partial waiver. Appendixes VII and VIII indicate the 491 school districts that have either full or partial waivers of Proposition C reductions.

Appendix I
2021 Property Tax Rates
Summary of Changes in Assessed Valuation for Local Governments Levying a Single Tax Rate on All Property

Type of Taxing Authority	Number of Taxing Authorities	Number of Tax Rates Authorized	Number of Tax Rates			
			With Increases In Assessed Valuation	With Decreases In Assessed Valuation	With No Change In Assessed Valuation	Other (1)
Ambulance Districts	106	114	108	2	0	4
Hospitals	11	11	11	0	0	0
Nursing Home Districts	30	31	29	1	0	1
Public Water Supply District	1	1	1	0	0	0
Soil and Water Conservation Subdistricts	27	27	23	1	3	0
Drainage and Levee Districts	2	2	1	1	0	0
Special Road Districts	206	276	230	17	1	28
Municipalities	757	1,294	1,111	94	0	89
Tax Supported Public Libraries	79	85	82	1	0	2
Townships	283	777	596	74	0	107
Fire Protection Districts	391	497	428	20	0	49
Sewer Districts	7	8	7	0	0	1
Special Business Districts	17	17	13	4	0	0
Regional Recreational District	1	1	1	0	0	0
Community Improvement Districts	11	12	8	3	0	1
Health Centers	90	90	90	0	0	0
Special Road District Subdistrict	1	1	1	0	0	0
Extension Districts	2	2	1	0	0	1
Transportation Development District	1	1	1	0	0	0
Junior Colleges	12	16	13	0	0	3
Museum District	1	5	5	0	0	0
School Districts	495	837	515	15	0	307
Special School Districts	2	3	2	0	0	1
Counties	114	427	419	3	0	5
Totals	2,647	4,535	3,696	236	4	599

(1) This column includes debt service levies, new voter approved levies, levies voted to replace expired levies, and dissolving levies. Debt service levies are included in this column because they are not subject to Hancock Amendment limitations.

Appendix II
2021 Property Tax Rates
Summary of Changes in Assessed Valuation for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

Type of Taxing Authority	Number of Taxing Authorities	Number of Tax Rates Authorized	Number of Tax Rates by Subclass												Other (1)
			With Increases In Assessed Valuation				With Decreases In Assessed Valuation				With No Change In Assessed Valuation				
			Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.	
Municipalities	79	128	102	9	89	95	4	13	17	8	0	84	0	3	22
Tax Supported Public Libraries	5	6	5	3	4	5	0	0	1	0	0	2	0	0	1
Fire Protection Districts	22	104	82	28	73	73	3	30	12	12	0	27	0	0	19
Sewer Districts	15	15	15	4	11	13	0	3	4	2	0	8	0	0	0
Street Light Maintenance Districts	4	4	4	0	2	4	0	0	2	0	0	4	0	0	0
Special Business Districts	9	9	5	0	6	0	2	0	3	0	2	9	0	9	0
Community Improvement Districts	3	3	2	0	1	0	0	0	1	0	0	2	0	2	1
School Districts	21	44	23	4	16	20	0	9	7	3	0	10	0	0	21
County	1	6	5	5	5	5	0	0	0	0	0	0	0	0	1
Totals	159	319	243	53	207	215	9	55	47	25	2	146	0	14	65

(1) This column includes debt service levies, new voter approved levies, levies voted to replace expired levies, and dissolving levies. Debt service levies are included in this column because they are not subject to Hancock Amendment limitations. Debt service levies are not subject to the multi-rate system; the same rate applies to each subclass of property.

Res. Residential real estate
Ag. Agricultural real estate
Com. Commercial real estate
PP. Personal property

Appendix III
2021 Property Tax Rates
Summary of Changes in Tax Rate Ceilings for Local Governments Levying a Single Tax Rate on All Property

Type of Taxing Authority	Number of Taxing Authorities	Number of Tax Rates Authorized	Number of Tax Rates					Debt Service Levies
			Ceilings Same as Prior Year	Ceilings Revised Upward	Ceilings Revised Downward	Revised Due to An Election (1)	Other (2)	
Ambulance Districts	106	114	39	9	61	1	0	4
Hospitals	11	11	3	1	7	0	0	0
Nursing Home Districts	30	31	10	4	15	1	0	1
Public Water Supply District	1	1	0	0	1	0	0	0
Soil and Water Conservation Subdistricts	27	27	14	3	10	0	0	0
Drainage and Levee Districts	2	2	0	1	1	0	0	0
Special Road Districts	206	276	64	25	158	1	28	0
Municipalities	757	1,294	335	179	688	3	23	66
Tax Supported Public Libraries	79	85	25	11	47	0	0	2
Townships	283	777	291	125	254	0	95	12
Fire Protection Districts	391	497	110	40	281	17	4	45
Sewer Districts	7	8	1	0	6	0	0	1
Special Business Districts	17	17	5	3	9	0	0	0
Regional Recreational District	1	1	1	0	0	0	0	0
Community Improvement Districts	11	12	2	3	6	0	0	1
Health Centers	90	90	27	10	51	2	0	0
Special Road District Subdistrict	1	1	0	0	1	0	0	0
Extension Districts	2	2	0	1	0	0	1	0
Transportation Development District	1	1	0	1	0	0	0	0
Junior Colleges	12	16	0	1	11	1	0	3
Museum District	1	5	0	0	5	0	0	0
School Districts	495	837	62	113	284	71	3	304
Special School Districts	2	3	1	0	1	0	0	1
Counties	114	427	142	41	238	1	3	2
Totals	2,647	4,535	1,132	571	2,135	98	157	442

- (1) This column includes levies that existed in prior years and were revised due to an election. This column also includes school levies that increased due to the school board increasing rates under Missouri Constitution, Article X, Section 11(b), which allows school districts to levy up to \$2.7500 by school board action alone.
- (2) This column includes new voter approved levies, newly formed districts, or a levy voted to replace an expired levy.

Appendix IV
2021 Property Tax Rates
Summary of Changes in Tax Rate Ceilings for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

Type of Taxing Authority	Number of Taxing Authorities	Number of Tax Rates	Number of Tax Rates by Subclass																Other (2)	Debt Service Levies
			Ceilings Same as Prior Year				Ceilings Revised Upward				Ceilings Revised Downward				Revised Due to An Election (1)					
			Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.		
Municipalities	79	128	11	92	22	94	4	6	16	0	90	7	66	11	1	1	2	1	1	21
Tax Supported Public Libraries	5	6	0	3	0	3	0	0	2	0	5	2	3	2	0	0	0	0	0	1
Fire Protection Districts	22	104	2	47	17	72	0	12	20	2	80	23	45	8	3	3	3	3	0	19
Sewer Districts	15	15	9	12	9	15	0	1	2	0	6	2	4	0	0	0	0	0	0	0
Street Light Maintenance Districts	4	4	0	4	0	3	0	0	2	0	4	0	2	1	0	0	0	0	0	0
Special Business Districts	9	9	2	9	1	9	1	0	2	0	6	0	6	0	0	0	0	0	0	0
Community Improvement Districts	3	3	0	2	1	2	0	0	1	0	2	0	0	0	0	0	0	0	0	1
School Districts	21	44	0	10	0	11	0	8	6	0	20	3	16	11	3	2	1	1	0	21
County	1	6	0	0	1	1	0	0	0	0	5	5	4	4	0	0	0	0	0	1
Totals	159	319	24	179	51	210	5	27	51	2	218	42	146	37	7	6	6	5	1	64

- (1) This column includes levies that existed in prior years and were revised due to an election. This column also includes school levies that increased due to the school board increasing rates under Missouri Constitution, Article X, Section 11(b), which allows school districts to levy up to \$2.7500 by school board action alone.
(2) This column includes a new voter approved tax rate.

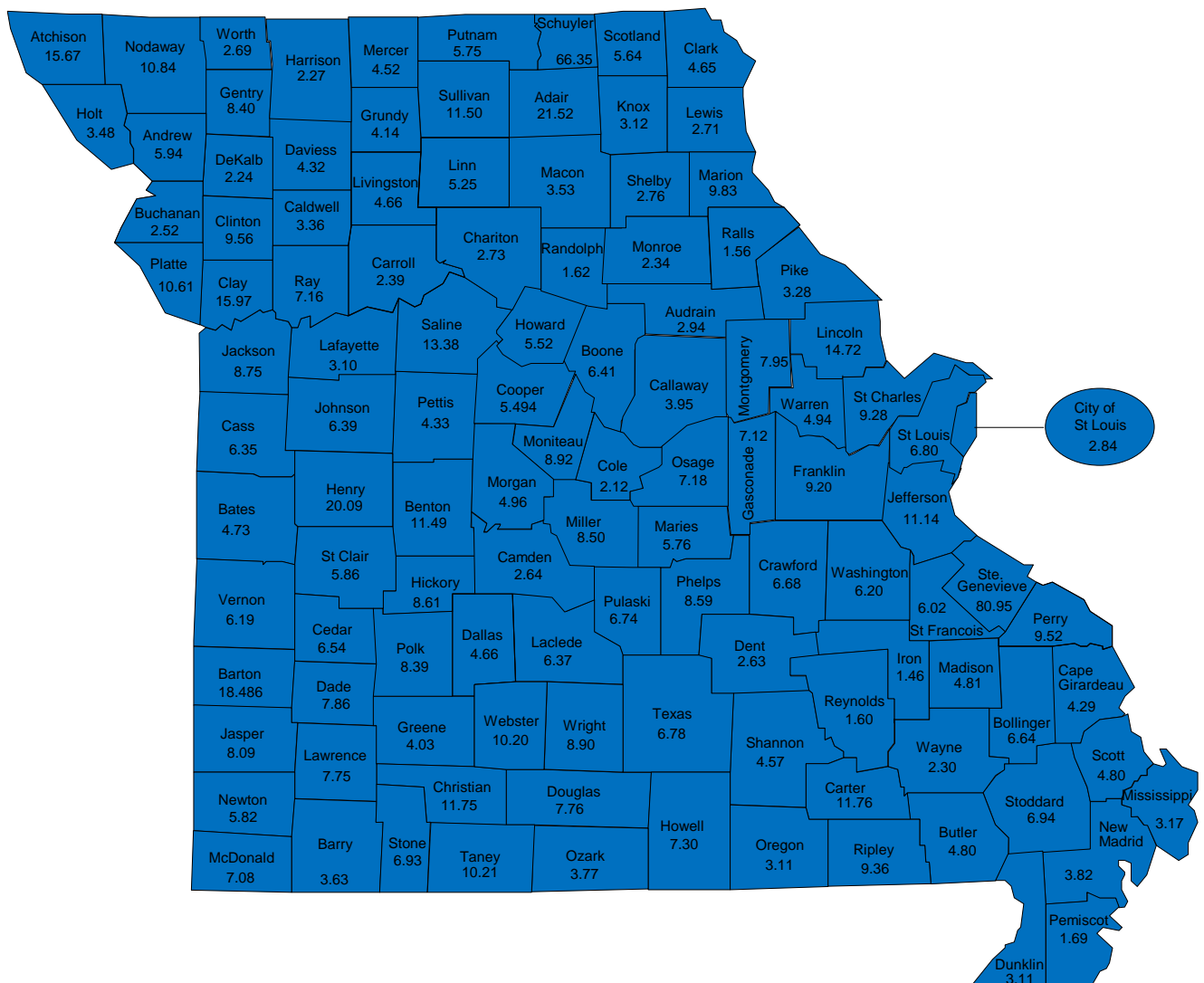
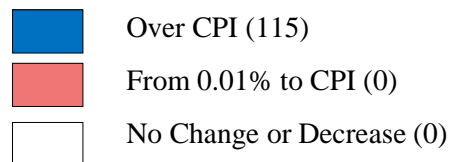
Res. Residential real estate
Ag. Agricultural real estate
Com. Commercial real estate
PP. Personal property

Appendix V

2021 Property Tax Rates

2020 – 2021 Percentage Change in Total Assessed Valuations by County, Overall County Valuation Changes Prior to Adjustments

The 2021 consumer price index (CPI) of 1.40% was certified by the State Tax Commission.



High: Ste. Genevieve County 80.95

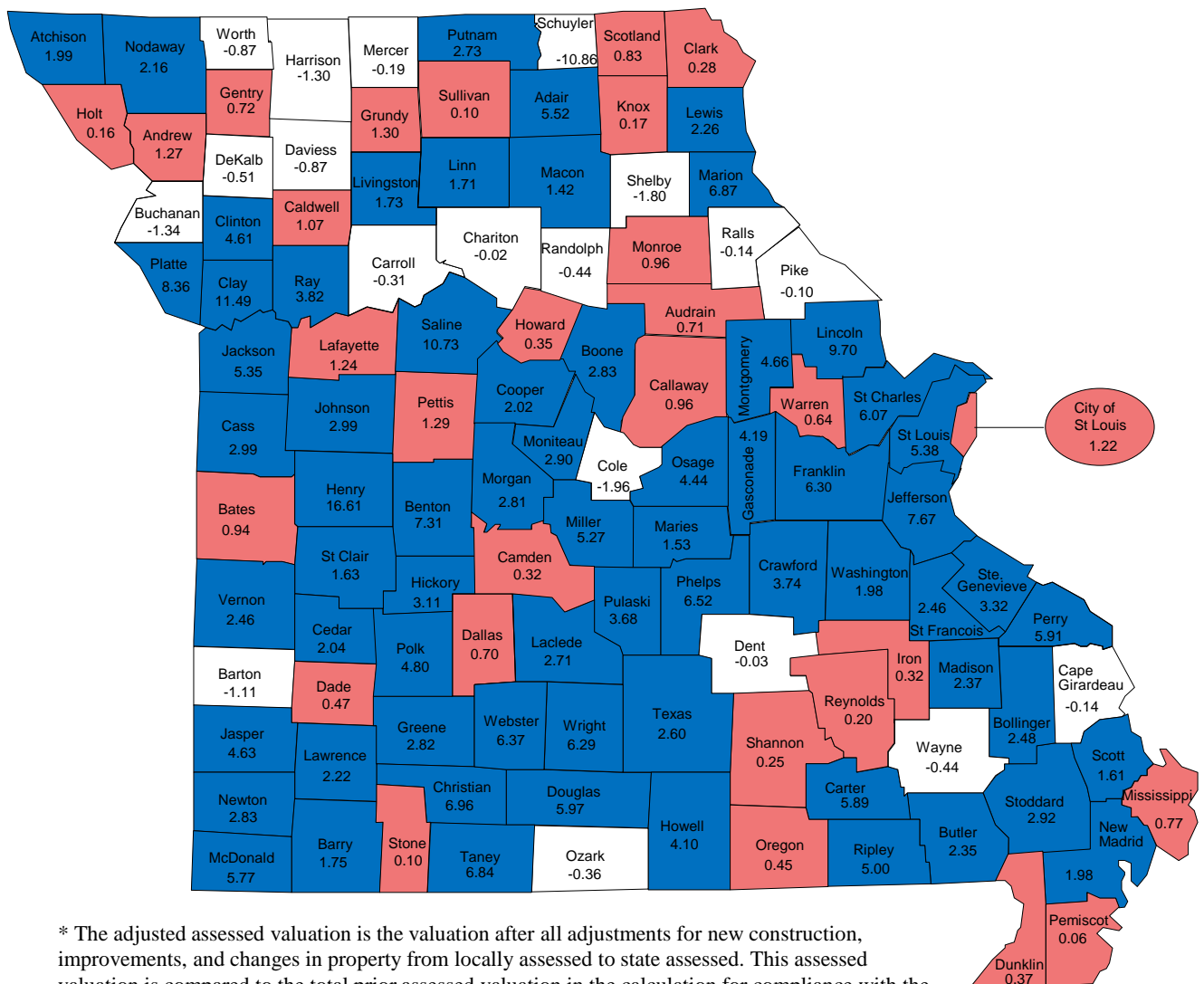
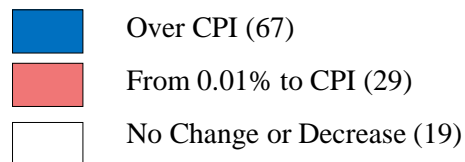
Low: Iron County 1.46

Appendix VI

2021 Property Tax Rates

2020 – 2021 Percentage Change in Adjusted Assessed Valuations by County*

The 2021 consumer price index (CPI) of 1.40% was certified by the State Tax Commission.



* The adjusted assessed valuation is the valuation after all adjustments for new construction, improvements, and changes in property from locally assessed to state assessed. This assessed valuation is compared to the total prior assessed valuation in the calculation for compliance with the Hancock Amendment.

High: Henry County 16.61

Low: Schuyler County -10.86

Appendix VII
2021 Property Tax Rates
Listing of 2021 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Adair</u>						
Adair County Ambulance District	General Revenue	409,052,913	0.0000	0.0000	0	
Adair County NHD	General Revenue	401,350,130	0.1433	0.1433	575,135	
City of Brashear	Fire	1,540,447	0.3000	0.3000	4,621	A 2024
	General Revenue-Temp	1,540,447	1.3800	1.3800	21,258	A 2024
City of Kirksville	General Revenue	204,621,610	0.6790	0.6790	1,389,381	
City of Novinger	General Revenue	2,457,667	0.4865	0.4865	11,957	
	General Revenue-Temp	2,457,667	0.3422	0.3422	8,410	2021
Village of Gibbs Village	General Revenue	715,290	0.7057	0.7057	5,048	
Adair County Library District	General Revenue	409,052,913	0.1436	0.1436	587,400	
Adair County Health Department	General Revenue	409,052,913	0.2402	0.2402	982,545	
Adair County R-I School District	Operating Funds-Schools	21,914,335	3.2601	3.2601	714,429	D
	Debt Service	21,914,335	0.5763	0.5756	126,139	
Kirksville R-III School District	Operating Funds-Schools	293,692,450	3.4355	3.4355	10,089,804	D
	Debt Service	293,692,450	1.4080	0.8190	2,405,341	
Adair County R-II School District	Operating Funds-Schools	40,159,554	3.3313	3.3313	1,337,835	D
	Debt Service	40,159,554	0.8131	0.6511	261,479	
Adair County	General Revenue	409,052,913	0.3562	0.1230	503,135	
	Road & Bridge	409,052,913	0.2647	0.2647	1,082,763	
	Developmental Dis. Board	409,052,913	0.1436	0.1436	587,400	
<u>Andrew</u>						
Andrew County Ambulance District	General Revenue	291,232,960	0.2625	0.1648	479,952	
Andrew County NHD	General Revenue	308,463,640	0.0280	0.0280	86,370	
City of Bolckow	General Revenue	1,203,642	0.8560	0.8560	10,303	
Village of Cosby	General Revenue	872,736	0.4899	0.4899	4,276	
Village of Country Club	General Revenue	39,737,610	0.3882	0.3882	154,261	
City of Fillmore	General Revenue	1,200,805	0.6403	0.6403	7,689	
Village of Rea	General Revenue	655,826	0.3248	0.3248	2,130	
Village of Rosendale	General Revenue	497,857	1.0000	1.0000	4,979	
City of Savannah	General Revenue	43,823,700	0.5602	0.5602	245,500	
	Parks & Recreation	43,823,700	0.3574	0.3574	156,626	
	Debt Service	43,823,700	0.1585	0.1585	69,461	
City of Amazonia	General Revenue	2,470,159	0.6422	0.6422	15,863	
Bolckow FPD	General Revenue	12,644,660	0.2387	0.2387	30,183	
Rosendale FPD	General Revenue	21,643,332	0.2592	0.2592	56,100	
Fillmore FPD	General Revenue	10,466,614	0.4132	0.4132	43,248	
Savannah FPD	General Revenue	148,898,341	0.5426	0.5426	807,922	
Village of Country Club FPD	General Revenue	23,487,153	0.6456	0.6456	151,633	
Cosby-Helena FPD	General Revenue	26,428,126	0.2783	0.2783	73,549	
Andrew County Health Department	General Revenue	308,463,640	0.0861	0.0861	265,587	
North Andrew County R-VI SD	Operating Funds-Schools	25,388,838	4.7098	4.7098	1,195,763	D
Avenue City R-IX School District	Operating Funds-Schools	28,604,676	3.3984	3.3984	972,101	D
	Debt Service	28,604,676	0.9985	0.9800	280,326	
Savannah R-III School District	Operating Funds-Schools	205,813,264	3.6617	3.6617	7,536,264	D
	Operating Funds-Temp	205,813,264	0.1000	0.1000	205,813	A 2030
Andrew County	General Revenue	308,463,640	0.3106	0.1841	567,882	
	Johnson Grass	308,463,640	0.0147	0.0147	45,344	
	Road & Bridge	308,463,640	0.2417	0.2417	745,557	
	Special Road & Bridge	308,463,640	0.2500	0.2500	771,159	2024

Appendix VII
2021 Property Tax Rates
Listing of 2021 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Andrew</u>						
Andrew County	Developmental Dis. Board	308,463,640	0.0776	0.0776	239,368	
	Senior Services	308,463,640	0.0273	0.0273	84,211	
<u>Atchison</u>						
Atchison-Holt Ambulance District	General Revenue	339,367,605	0.2921	0.2921	991,293	
Langdon SRD Atchison County	Special Road & Bridge	3,967,195	0.3500	0.3500	13,885 ^A	2024
Phelps City SRD Atchison County	Special Road & Bridge	11,227,033	0.3448	0.3448	38,711	2021
Tarkio SRD Atchison County	Special Road & Bridge	27,846,088	0.3397	0.3397	94,593	2022
Watson SRD Atchison County	Special Road & Bridge	6,717,778	0.3500	0.3500	23,512 ^A	2024
Atchison County SRD	Special Road & Bridge	133,470,917	0.3500	0.3500	467,148	2022
City of Fairfax	General Revenue	4,776,909	0.8127	0.8127	38,822	
	Parks & Recreation	4,776,909	0.1913	0.1913	9,138	
	Lights	4,776,909	0.2391	0.2391	11,422	
	General Revenue-Temp	4,776,909	0.3500	0.3500	16,719 ^A	2024
City of Rock Port	General Revenue	13,440,252	0.8214	0.8214	110,398	
	Parks & Recreation	13,440,252	0.3285	0.3285	44,151	
City of Tarkio	General Revenue	15,372,970	0.7874	0.7874	121,047	
	Parks & Recreation	15,372,970	0.2954	0.2954	45,412	
	Lights	15,372,970	0.6496	0.6496	99,863	
Village of Watson	General Revenue	626,014	0.4540	0.4540	2,842	
	General Revenue-Temp	626,014	0.3000	0.3000	1,878 ^A	2024
City of Westboro	General Revenue	1,073,347	1.0000	1.0000	10,733	
	Lights	1,073,347	0.2500	0.2500	2,683	
	Streets	1,073,347	0.8999	0.8999	9,659	
Atchison County Library District	General Revenue	183,238,451	0.2957	0.2957	541,836	
Fairfax Volunteer FPD	General Revenue	19,141,873	0.3980	0.3980	76,185	
Tarkio FPD	General Revenue	39,061,113	0.4000	0.4000	156,244	
West Atchison FPD	General Revenue	48,992,856	0.6231	0.6231	305,274	
Westboro Volunteer FPD	General Revenue	30,746,471	0.3500	0.3500	107,613	
Atchison County Health Department	General Revenue	183,238,451	0.1500	0.1500	274,858 ^B	
Tarkio R-I School District	Operating Funds-Schools	77,624,657	3.8041	3.8041	2,952,920 ^D	
Rock Port R-II School District	Operating Funds-Schools	57,245,261	4.0269	4.0269	2,305,209 ^D	
	Debt Service	57,245,261	0.9146	0.8933	511,372	
Fairfax R-III School District	Operating Funds-Schools	23,461,896	4.1024	4.1024	962,501 ^D	
	Operating Funds-Temp	23,461,896	0.7468	0.6824	160,104	2024
Atchison County	General Revenue	183,238,451	0.4928	0.4928	902,999	
	Solid Waste Landfill	183,238,451	0.0000	0.0000	0	
	Road & Bridge	183,238,451	0.4928	0.4928	902,999	
	Developmental Dis. Board	183,238,451	0.0986	0.0986	180,673	
	Senior Services	183,238,451	0.0492	0.0492	90,153	
<u>Audrain</u>						
Van-Far Ambulance District	General Revenue	58,289,827	0.2991	0.1711	99,734	
Audrain Ambulance District	General Revenue	291,308,966	0.3000	0.0934	272,083	
Tri County NHD	General Revenue	61,706,295	0.2500	0.2500	154,266	
Laddonia Farber SRD Audrain County	Special Road & Bridge	22,531,949	0.3500	0.3500	78,862	2021
Saling SRD 2 Audrain County	Special Road & Bridge	16,795,045	0.3500	0.3500	58,783	2022
Vandalia SRD Audrain County	Special Road & Bridge	42,960,609	0.3500	0.3500	150,362	2023
Village of Benton City	General Revenue	931,271	0.4077	0.4077	3,797	
City of Farber	General Revenue	2,203,507	0.6270	0.6270	13,816	

Appendix VII
2021 Property Tax Rates
Listing of 2021 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Audrain</u>						
City of Farber	Lights	2,203,507	0.3184	0.3184	7,016	
City of Laddonia	General Revenue	5,843,468	0.9989	0.9757	57,015	
	Lights	5,843,468	0.3762	0.3452	20,172	
City of Martinsburg	General Revenue	4,065,074	0.6004	0.6004	24,407	
City of Mexico	General Revenue	158,749,469	0.4404	0.4404	699,133	
	Parks & Recreation	158,749,469	0.0996	0.0996	158,114	
	Health	158,749,469	0.1992	0.1992	316,229	
Village of Rush Hill	General Revenue	725,486	0.4465	0.4465	3,239	
City of Vandalia	General Revenue	20,354,725	0.7911	0.7911	161,026	
	Parks & Recreation	20,354,725	0.1700	0.1700	34,603	
Village of Vandiver	General Revenue	3,589,747	0.3348	0.3197	11,476	
Mexico-Audrain County PLD	General Revenue	418,869,743	0.2238	0.2238	937,430	
Little Dixie FPD	General Revenue	128,782,069	0.3944	0.3944	507,916	
Martinsburg Area FPD	General Revenue	23,829,054	0.1877	0.1877	44,727	
Laddonia & Rural FPD	General Revenue	18,504,555	0.2958	0.2958	54,736	
Audrain County Health Department	General Revenue	418,869,743	0.2500	0.2500	1,047,174	
Community R-VI School District	Operating Funds-Schools	36,598,359	4.0000	4.0000	1,463,934	D
	Debt Service	36,598,359	0.6581	0.5500	201,291	
Van-Far R-I School District	Operating Funds-Schools	48,714,385	3.9608	3.9608	1,929,479	D
	Debt Service	48,714,385	0.6717	0.6109	297,596	
Mexico 59 School District	Operating Funds-Schools	213,821,404	3.6839	3.6839	7,876,967	D
	Debt Service	213,821,404	0.9245	0.8691	1,858,322	
Audrain County	General Revenue	418,869,743	0.4074	0.2258	945,808	
	Road & Bridge	418,869,743	0.3054	0.3054	1,279,228	
	Developmental Dis. Board	418,869,743	0.2100	0.2100	879,626	
	Common Road District	130,029,316	0.3500	0.3500	455,103	A 2024
<u>Barry</u>						
Barry-Lawrence Ambulance District	General Revenue	294,139,702	0.0000	0.0000	0	
South Barry Ambulance District	General Revenue	346,919,388	0.0000	0.0000	0	
South Barry Co Memorial Hospital	General Revenue	335,083,605	0.0894	0.0894	299,565	
Ash SRD Barry County	Road & Bridge	5,946,663	0.1711	0.1711	10,175	
	Special Road & Bridge	5,946,663	0.1283	0.1283	7,630	2023
Butterfield SRD Barry County	Road & Bridge	20,552,680	0.1891	0.1891	38,865	
	Special Road & Bridge	20,552,680	0.1327	0.1327	27,273	2023
Capps Creek SRD Barry County	Road & Bridge	9,499,681	0.2700	0.2700	25,649	
	Special Road & Bridge	9,499,681	0.1900	0.1900	18,049	A 2024
Corsicana SRD Barry County	Road & Bridge	5,956,961	0.1979	0.1979	11,789	
	Special Road & Bridge	5,956,961	0.1320	0.1320	7,863	2023
Crane Creek SRD Barry County	Road & Bridge	10,346,338	0.1996	0.1996	20,651	
Exeter SRD Barry County	Road & Bridge	20,783,147	0.1963	0.1963	40,797	
	Special Road & Bridge	20,783,147	0.1347	0.1347	27,995	A 2024
Flat Creek SRD Barry County	Road & Bridge	82,081,821	0.1552	0.1552	127,391	
	Special Road & Bridge	82,081,821	0.1377	0.1377	113,027	2023
Greasy Creek SRD 35 Barry County	Road & Bridge	2,956,346	0.1859	0.1859	5,496	
	Special Road & Bridge	2,956,346	0.3464	0.3464	10,241	2023
Jenkins SRD 20 Barry County	Road & Bridge	4,907,605	0.1494	0.1494	7,332	
Kings Prairie SRD Barry County	Road & Bridge	12,689,386	0.2045	0.2045	25,950	
	Special Road & Bridge	12,689,386	0.1355	0.1355	17,194	2023

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Barry						
Liberty Common SRD 34 Barry County	Road & Bridge	820,567	0.1271	0.1271	1,043	
McDonald SRD 19 Barry County	Road & Bridge	4,980,066	0.1676	0.1676	8,347	
Mineral Springs SRD 10 Barry County	Road & Bridge	9,915,387	0.1847	0.1847	18,314	
	Special Road & Bridge	9,915,387	0.1351	0.1351	13,396	2023
Mountain SRD 22 Barry County	Road & Bridge	4,169,218	0.1907	0.1907	7,951	
Ozark SRD Barry County	Road & Bridge	10,819,932	0.1470	0.1470	15,905	
	Special Road & Bridge	10,819,932	0.1300	0.1300	14,066	2023
Pioneer SRD 31 Barry County	Road & Bridge	2,093,951	0.2041	0.2041	4,274	
	Special Road & Bridge	2,093,951	0.1323	0.1323	2,770	2023
Pleasant Ridge SRD 25 Barry County	Road & Bridge	6,335,092	0.1633	0.1633	10,345	
	Special Road & Bridge	6,335,092	0.1345	0.1345	8,521	2023
Purdy SRD 28 Barry County	Road & Bridge	23,084,286	0.2062	0.2062	47,600	
	Special Road & Bridge	23,084,286	0.1352	0.1352	31,210	2023
Roaring River SRD 2 Barry County	Road & Bridge	31,124,563	0.1269	0.1269	39,497	
Shell Knob SRD 9 Barry County	Road & Bridge	41,658,340	0.1508	0.1508	62,821	
Sugar Creek SRD 3 Barry County	Road & Bridge	16,165,402	0.1504	0.1504	24,313	
	Special Road & Bridge	16,165,402	0.1589	0.1589	25,687	2023
Viola SRD 21 Barry County	Road & Bridge	42,057,338	0.1167	0.1167	49,081	
Washburn SRD 4 Barry County	Road & Bridge	12,832,640	0.2044	0.2044	26,230	
	Special Road & Bridge	12,832,640	0.1288	0.1288	16,528	2021
Wheaton SRD 29 Barry County	Road & Bridge	17,492,811	0.1891	0.1891	33,079	
	Special Road & Bridge	17,492,811	0.1304	0.1304	22,811	2023
White River SRD 7 Barry County	Road & Bridge	35,796,353	0.1235	0.1235	44,208	
Monett SRD Barry County	Road & Bridge	138,014,223	0.1812	0.1812	250,082	
City of Butterfield	General Revenue	2,584,127	0.4155	0.4155	10,737	
	Debt Service	2,584,127	1.4048	1.4048	36,302	
City of Cassville	General Revenue	42,457,958	0.0000	0.0000	0	
City of Exeter	General Revenue	4,886,256	0.4548	0.4548	22,223	
City of Purdy	General Revenue	5,135,424	0.4130	0.4130	21,209	
City of Seligman	General Revenue	5,193,108	0.2601	0.2601	13,507	
	Streets	5,193,108	0.1600	0.1600	8,309	
City of Washburn	General Revenue	3,046,058	0.4280	0.4280	13,037	
City of Wheaton	General Revenue	3,847,615	0.4893	0.4893	18,826	
Village of Chain O Lakes	General Revenue	1,464,197	0.4498	0.4498	6,586	
	General Revenue-Temp	1,464,197	0.2698	0.2698	3,950	2022
Barry-Lawrence County PLD	General Revenue	1,117,711,823	0.2179	0.2179	2,435,494	
Eagle Rock-Golden-Mano FPD	General Revenue	69,246,212	0.3595	0.3595	248,940	
Central Crossing FPD	General Revenue	126,538,607	0.6491	0.6491	821,362	
	Wages	126,538,607	0.2914	0.2914	368,734	
Cassville FPD	General Revenue	82,072,466	0.2975	0.2975	244,166	
Butterfield FPD	General Revenue	24,132,944	0.3000	0.3000	72,399	
Exeter FPD	General Revenue	22,002,109	0.3000	0.3000	66,006	
Seligman FPD	General Revenue	18,510,899	0.2931	0.2931	54,255	
Purdy FPD	General Revenue	31,729,274	0.2882	0.2882	91,444	
Jenkins Rural FPD	General Revenue	19,789,752	0.2907	0.2907	57,529	
Wheaton FPD	General Revenue	26,625,731	0.2985	0.2985	79,478	
Monett Rural FPD	General Revenue	57,351,043	0.2809	0.2809	161,099	
Washburn FPD	General Revenue	25,384,994	0.2876	0.2876	73,007	

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<u>Barry</u>						
Barry County Health Department	General Revenue	573,132,082	0.0713	0.0713	408,643	
Wheaton R-III School District	Operating Funds-Schools	23,800,792	2.7511	2.7500	654,522	^D
	Debt Service	23,800,792	0.8644	0.8300	197,547	
Southwest Barry County R-V SD	Operating Funds-Schools	44,012,159	2.7500	2.7500	1,210,334	^E
	Debt Service	44,012,159	0.8563	0.8500	374,103	
Exeter R-VI School District	Operating Funds-Schools	17,304,501	3.5111	3.5111	607,578	^D
	Debt Service	17,304,501	0.8204	0.6490	112,306	
Cassville R-IV School District	Operating Funds-Schools	201,885,995	2.9582	2.9582	5,972,192	^D
	Debt Service	201,885,995	0.5916	0.5071	1,023,764	
Purdy R-II School District	Operating Funds-Schools	33,054,496	2.7654	2.7654	914,089	^D
	Debt Service	33,054,496	0.7961	0.7719	255,148	
Shell Knob 78 School District	Operating Funds-Schools	86,686,965	3.2907	3.2907	2,852,608	^D
Monett R-I School District	Operating Funds-Schools	204,081,364	3.1013	3.0986	6,323,665	^D
	Debt Service	204,081,364	1.0556	0.8100	1,653,059	
Barry County	General Revenue	573,132,082	0.0000	0.0000	0	
	Developmental Dis. Board	573,132,082	0.0646	0.0300	171,940	
	Senior Services	573,132,082	0.0483	0.0483	276,823	
<u>Barton</u>						
Barton County Ambulance District	General Revenue	231,697,639	0.0000	0.0000	0	
City of Golden City	General Revenue	6,262,045	0.6397	0.6397	40,058	
	Parks & Recreation	6,262,045	0.1449	0.1449	9,074	
	Health	6,262,045	0.1812	0.1812	11,347	
City of Lamar	General Revenue	57,833,001	0.6559	0.6559	379,327	
	Parks & Recreation	57,833,001	0.1800	0.1800	104,099	
	Memorial Fund	57,833,001	0.1800	0.1800	104,099	
City of Liberal	General Revenue	5,161,709	0.6071	0.6071	31,337	
City of Mindenmines	General Revenue	1,331,093	0.5000	0.5000	6,655	
Barton County Library District	General Revenue	231,697,639	0.0780	0.0780	180,724	
	Library	231,697,639	0.0800	0.0800	185,358	
Barton City Township Barton County	General Revenue	4,478,980	0.1000	0.1000	4,479	
	Road & Bridge	4,478,980	0.2747	0.2747	12,304	
	Special Road & Bridge	4,478,980	0.2500	0.2500	11,197	2021
Central Township Barton County	General Revenue	14,570,595	0.0852	0.0852	12,414	
	Road & Bridge	14,570,595	0.3306	0.3306	48,170	
	Special Road & Bridge	14,570,595	0.4800	0.4800	69,939	^A 2024
City Township Barton County	General Revenue	54,948,036	0.0514	0.0514	28,243	
	Road & Bridge	54,948,036	0.1746	0.1746	95,939	
Doylesport Township Barton County	General Revenue	4,803,076	0.1000	0.1000	4,803	
	Road & Bridge	4,803,076	0.3082	0.3082	14,803	
	Special Road & Bridge	4,803,076	0.3000	0.3000	14,409	2022
Golden City Township Barton County	General Revenue	15,248,787	0.0900	0.0900	13,724	
	Road & Bridge	15,248,787	0.2384	0.2381	36,307	
Lamar Township Barton County	General Revenue	35,406,994	0.1000	0.1000	35,407	
	Road & Bridge	35,406,994	0.5000	0.5000	177,035	
Leroy Township Barton County	General Revenue	9,229,630	0.0854	0.0854	7,882	
	Road & Bridge	9,229,630	0.3146	0.3146	29,036	
	Special Road & Bridge	9,229,630	0.2926	0.2926	27,006	2022
Milford Township Barton County	General Revenue	3,680,650	0.1000	0.1000	3,681	

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<u>Barton</u>						
Milford Township Barton County	Road & Bridge	3,680,650	0.3101	0.3101	11,414	
Nashville Township Barton County	General Revenue	31,628,501	0.1000	0.0929	29,383	
	Road & Bridge	31,628,501	0.3698	0.3360	106,272	
	Special Road & Bridge	31,628,501	0.3900	0.3900	123,351	A 2024
Newport Township Barton County	General Revenue	4,853,562	0.1000	0.1000	4,854	
	Road & Bridge	4,853,562	0.2743	0.2743	13,313	
	Special Road & Bridge	4,853,562	0.1000	0.1000	4,854	2022
North Fork Township Barton County	General Revenue	4,559,040	0.0980	0.0980	4,468	
	Road & Bridge	4,559,040	0.3065	0.3065	13,973	
	Special Road & Bridge	4,559,040	0.5000	0.5000	22,795	A 2024
Ozark Township Barton County	General Revenue	10,752,183	0.0927	0.0927	9,967	
	Road & Bridge	10,752,183	0.2373	0.2373	25,515	
Richland Township Barton County	General Revenue	11,569,236	0.0967	0.0967	11,187	
	Road & Bridge	11,569,236	0.3963	0.3963	45,849	
	Special Road & Bridge	11,569,236	0.3747	0.3747	43,350	2021
South West Township Barton County	General Revenue	18,902,029	0.1000	0.1000	18,902	
	Road & Bridge	18,902,029	0.3500	0.3500	66,157	
Union Township Barton County	General Revenue	7,066,340	0.0956	0.0956	6,755	
	Road & Bridge	7,066,340	0.4130	0.4130	29,184	
Golden City Volunteer FPD	General Revenue	47,316,859	0.0859	0.0859	40,645	
Barton County Health Department	General Revenue	231,697,639	0.1500	0.1500	347,546	
Liberal R-II School District	Operating Funds-Schools	65,084,678	3.1548	3.1068	2,022,051	D
	Debt Service	65,084,678	0.6390	0.6000	390,508	
Golden City R-III School District	Operating Funds-Schools	37,199,614	3.0004	3.0004	1,116,137	D
Lamar R-I School District	Operating Funds-Schools	108,099,972	3.7500	3.7500	4,053,749	D
	Debt Service	108,099,972	0.8838	0.5100	551,310	
Barton County	General Revenue	231,697,639	0.2468	0.1175	272,245	
	Hospital	231,697,639	0.4332	0.4332	1,003,714	
	Developmental Dis. Board	231,697,639	0.2000	0.2000	463,395	A
<u>Bates</u>						
Cornland SRD Bates County	Road & Bridge	844,034	0.3500	0.3500	2,954	
	Special Road & Bridge	844,034	0.1784	0.1784	1,506	2023
South Hudson SRD Bates County	Road & Bridge	1,192,783	0.3250	0.3250	3,877	
	Special Road & Bridge	1,192,783	0.2972	0.2972	3,545	2022
City of Adrian	General Revenue	15,388,038	0.5797	0.5797	89,204	
	Parks & Recreation	15,388,038	0.0500	0.0500	7,694	
	Library	15,388,038	0.2000	0.2000	30,776	
City of Amoret	General Revenue	800,642	0.5889	0.5889	4,715	
City of Amsterdam	General Revenue	2,104,453	0.9984	0.9984	21,011	
City of Butler	General Revenue	44,480,017	0.6105	0.6105	271,551	
	Parks & Recreation	44,480,017	0.0286	0.0286	12,721	
	Lake	44,480,017	0.0124	0.0124	5,516	
City of Hume	General Revenue	1,966,187	0.9936	0.9936	19,536	
	Lights	1,966,187	0.3974	0.3974	7,814	
	Water	1,966,187	0.5465	0.5465	10,745	
Village of Merwin	General Revenue	331,291	0.5500	0.5500	1,822	
Village of Passaic	General Revenue	213,648	0.9875	0.9875	2,110	
City of Rich Hill	General Revenue	7,706,642	0.6964	0.6964	53,669	

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Bates						
City of Rich Hill	Parks & Recreation	7,706,642	0.2809	0.2809	21,648	
	Library	7,706,642	0.2400	0.2400	18,496	
	Health	7,706,642	0.1460	0.1460	11,252	
City of Rockville	General Revenue	1,604,489	0.9000	0.9000	14,440	
	Streets	1,604,489	0.4000	0.4000	6,418	
Village of Foster	General Revenue	664,364	0.8474	0.8474	5,630	
Charlotte Township Bates County	General Revenue	5,972,023	0.1000	0.1000	5,972	
	Road & Bridge	5,972,023	0.3352	0.3352	20,018	
	Special Road & Bridge	5,972,023	0.2944	0.2944	17,582	2021
Deepwater Township Bates County	General Revenue	4,647,500	0.1000	0.1000	4,648	
	Road & Bridge	4,647,500	0.2474	0.2474	11,498	
	Special Road & Bridge	4,647,500	0.3520	0.3520	16,359	2022
Deer Creek Township Bates County	General Revenue	29,835,908	0.0721	0.0721	21,512	
	Road & Bridge	29,835,908	0.2373	0.2373	70,801	
East Boone Township Bates County	General Revenue	14,402,190	0.0879	0.0879	12,660	
	Road & Bridge	14,402,190	0.2419	0.2419	34,839	
	Special Road & Bridge	14,402,190	0.3494	0.3494	50,321	2022
Elkhart Township Bates County	General Revenue	5,141,758	0.0914	0.0914	4,700	
	Road & Bridge	5,141,758	0.2512	0.2512	12,916	
	Special Road & Bridge	5,141,758	0.2891	0.2891	14,865 ^A	2024
Grand River Township Bates County	General Revenue	4,124,511	0.1000	0.1000	4,125	
	Road & Bridge	4,124,511	0.2798	0.2798	11,540	
	Special Road & Bridge	4,124,511	0.3551	0.3551	14,646 ^A	2024
Homer Township Bates County	General Revenue	9,735,384	0.0923	0.0923	8,986	
	Road & Bridge	9,735,384	0.3117	0.3117	30,345	
	Special Road & Bridge	9,735,384	0.1710	0.1710	16,648	2023
Howard Township Bates County	General Revenue	6,951,271	0.0978	0.0978	6,798	
	Road & Bridge	6,951,271	0.3421	0.3421	23,780	
	Special Road & Bridge	6,951,271	0.3420	0.3420	23,773	2023
Hudson Township Bates County	General Revenue	5,370,911	0.1000	0.1000	5,371	
	Road & Bridge	5,370,911	0.3193	0.3193	17,149	
	Special Road & Bridge	5,370,911	0.3638	0.3638	19,539 ^A	2024
Lone Oak Township Bates County	General Revenue	6,082,354	0.0934	0.0934	5,681	
	Road & Bridge	6,082,354	0.2692	0.2692	16,374	
	Special Road & Bridge	6,082,354	0.3043	0.3043	18,509	2021
Mingo Township Bates County	General Revenue	6,309,335	0.0893	0.0893	5,634	
	Road & Bridge	6,309,335	0.2475	0.2475	15,616	
	Special Road & Bridge	6,309,335	0.1933	0.1933	12,196 ^A	2024
Mound Township Bates County	General Revenue	12,720,855	0.0893	0.0893	11,360	
	Road & Bridge	12,720,855	0.2455	0.2455	31,230	
	Special Road & Bridge	12,720,855	0.3588	0.3588	45,642 ^A	2024
Mount Pleasant Township Bates Co	General Revenue	59,918,670	0.1000	0.1000	59,919	
	Road & Bridge	59,918,670	0.2246	0.2246	134,577	
	Special Road & Bridge	59,918,670	0.2000	0.2000	119,837 ^A	2024
New Home Township Bates County	General Revenue	4,036,386	0.1000	0.1000	4,036	
	Road & Bridge	4,036,386	0.2920	0.2920	11,786	
	Special Road & Bridge	4,036,386	0.3500	0.3500	14,127	2021
Osage Township Bates County	General Revenue	13,465,515	0.1000	0.1000	13,466	

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<u>Bates</u>						
Osage Township Bates County	Road & Bridge	13,465,515	0.2695	0.2695	36,290	2023
	Special Road & Bridge	13,465,515	0.0200	0.0200	2,693	
Pleasant Gap Township Bates County	General Revenue	5,109,140	0.1000	0.1000	5,109	2022
	Road & Bridge	5,109,140	0.3051	0.3051	15,588	
	Special Road & Bridge	5,109,140	0.3522	0.3522	17,994	
Rockville Township Bates County	General Revenue	4,379,941	0.1000	0.1000	4,380	2022
	Road & Bridge	4,379,941	0.2932	0.2932	12,842	
Spruce Township Bates County	General Revenue	4,798,003	0.0803	0.0803	3,853	2022
	Road & Bridge	4,798,003	0.2409	0.2409	11,558	
	Special Road & Bridge	4,798,003	0.3676	0.3676	17,637	
Summit Township Bates County	General Revenue	5,703,712	0.0799	0.0799	4,557	2022
	Road & Bridge	5,703,712	0.2744	0.2744	15,651	
	Special Road & Bridge	5,703,712	0.3537	0.3537	20,174	
Walnut Township Bates County	General Revenue	7,047,926	0.0952	0.0952	6,710	2024
	Road & Bridge	7,047,926	0.3092	0.3092	21,792	
	Special Road & Bridge	7,047,926	0.2500	0.2500	17,620 ^A	
West Boone Township Bates County	General Revenue	10,260,485	0.0774	0.0774	7,942	2022
	Road & Bridge	10,260,485	0.2435	0.2435	24,984	
	Special Road & Bridge	10,260,485	0.3407	0.3407	34,957	
West Point Township Bates County	General Revenue	15,614,583	0.0890	0.0890	13,897	2023
	Road & Bridge	15,614,583	0.2763	0.2763	43,143	
	Special Road & Bridge	15,614,583	0.1933	0.1933	30,183	
Prairie Township Bates County	General Revenue	2,350,902	0.1000	0.1000	2,351	2023
	Road & Bridge	2,350,902	0.3325	0.3325	7,817	
	Special Road & Bridge	2,350,902	0.2373	0.2373	5,579	
Shawnee Township Bates County	General Revenue	4,599,248	0.1000	0.1000	4,599	2022
	Road & Bridge	4,599,248	0.3094	0.3094	14,230	
	Special Road & Bridge	4,599,248	0.3609	0.3609	16,599	
Bates County Health Center	General Revenue	248,578,511	0.0841	0.0841	209,055	
Miami R-I School District	Operating Funds-Schools	19,202,300	3.9000	3.9000	748,890 ^D	2033
	Operating Funds-Temp	19,202,300	0.4100	0.4100	78,729	
Ballard R-II School District	Operating Funds-Schools	13,253,234	4.2618	4.2618	564,826 ^D	
	Debt Service	13,253,234	0.9869	0.7500	99,399	
Adrian R-III School District	Operating Funds-Schools	49,294,913	3.9327	3.9327	1,938,621 ^{BD}	
	Debt Service	49,294,913	1.0784	0.8023	395,493	
Rich Hill R-IV School District	Operating Funds-Schools	26,546,304	3.3674	3.3674	893,920 ^D	
	Debt Service	26,546,304	1.3662	1.0086	267,746	
Hume R-VIII School District	Operating Funds-Schools	8,743,348	5.2592	5.2592	459,830 ^D	
Hudson R-IX School District	Operating Funds-Schools	8,136,047	3.7826	3.7800	307,543 ^D	
Butler R-V School District	Operating Funds-Schools	81,418,493	3.8394	3.8394	3,125,982 ^D	
	Debt Service	81,418,493	1.2272	0.9145	744,572	
Bates County	General Revenue	248,578,511	0.2737	0.2737	680,359	
	Developmental Dis. Board	248,578,511	0.1398	0.1398	347,513	
	Senior Services	248,578,511	0.0500	0.0500	124,289	
<u>Benton</u>						
Warsaw-Lincoln Ambulance District	General Revenue	241,854,562	0.0000	0.0000	0	
Cole Camp Ambulance District	General Revenue	72,148,549	0.2787	0.1894	136,649	
Lincoln Community NHD	General Revenue	75,012,914	0.1857	0.1857	139,299	

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<u>Benton</u>						
Good Samaritan NHD	General Revenue	88,974,306	0.1051	0.1051	93,512	
Brandon SRD Benton County	Road & Bridge	2,563,056	0.3306	0.3306	8,473	
Cole Camp SRD Benton County	Road & Bridge	15,743,256	0.3291	0.3291	51,811	
Ionia SRD Benton County	Road & Bridge	4,400,970	0.2957	0.2957	13,014	
City of Cole Camp	General Revenue	10,656,893	0.4737	0.4737	50,482	
Village of Ionia	General Revenue	636,422	0.7663	0.7663	4,877	
City of Lincoln	General Revenue	10,284,934	0.7264	0.7264	74,710	
	Parks & Recreation	10,284,934	0.1442	0.1442	14,831	
City of Warsaw	General Revenue	29,836,252	0.4430	0.4430	132,175	
	Parks & Recreation	29,836,252	0.0000	0.0000	0	
Lincoln Community FPD	General Revenue	55,244,938	0.2376	0.2376	131,262	
Deer Creek FPD	General Revenue	21,263,857	0.2854	0.2854	60,687	
Warsaw FPD	General Revenue	145,110,629	0.2684	0.2684	389,477	
Lakeview Heights FPD	General Revenue	19,151,264	0.2658	0.2658	50,904	
Osage Valley FPD	General Revenue	15,465,339	0.2686	0.2686	41,540	
Cole Camp & Rural FPD	General Revenue	40,592,108	0.2848	0.2848	115,606	
Benton County Health Department	General Revenue	302,841,175	0.3673	0.3673	1,112,336	
Lincoln R-II School District	Operating Funds-Schools	55,466,588	3.3080	3.3080	1,834,835	^D
	Debt Service	55,466,588	0.7560	0.7349	407,624	
Warsaw R-IX School District	Operating Funds-Schools	179,224,051	2.7500	2.7500	4,928,661	^D
	Debt Service	179,224,051	1.0925	0.8000	1,433,792	
Cole Camp R-I School District	Operating Funds-Schools	68,718,909	2.7500	2.7500	1,889,770	^E
	Debt Service	68,718,909	0.7511	0.6200	426,057	
Benton County	General Revenue	302,841,175	0.3071	0.1350	408,836	
	Common Road District	280,133,890	0.2108	0.2108	590,522	
	Senior Services	302,841,175	0.0472	0.0472	142,941	
<u>Bollinger</u>						
Village of Glen Allen	General Revenue	770,998	0.5586	0.5586	4,307	
Village of Sedgewickville	General Revenue	1,545,653	0.4388	0.4388	6,782	
Woodland FPD	General Revenue	53,156,537	0.2962	0.2962	157,450	
Sedgewickville FPD	General Revenue	24,603,704	0.2061	0.2061	50,708	
North County FPD	General Revenue	45,364,940	0.2693	0.2693	122,168	
Zalma FPD	General Revenue	19,338,585	0.2799	0.2799	54,129	
Leopold Volunteer FPD	General Revenue	15,175,370	0.2990	0.2990	45,374	
Bollinger County Health Center	General Revenue	157,885,202	0.2432	0.2432	383,977	
Meadow Heights R-II School District	Operating Funds-Schools	48,163,556	2.7500	2.7500	1,324,498	^D
	Debt Service	48,163,556	0.4241	0.3500	168,572	
Leopold R-III School District	Operating Funds-Schools	12,189,736	2.9165	2.9165	355,514	^D
Zalma R-V School District	Operating Funds-Schools	16,166,839	2.8716	2.7500	444,588	^E
Woodland R-IV School District	Operating Funds-Schools	67,808,110	2.7500	2.7500	1,864,723	^D
Bollinger County	General Revenue	157,885,202	0.3589	0.2200	347,347	
	Library	157,885,202	0.0973	0.0973	153,622	
	Road & Bridge	157,885,202	0.2565	0.2565	404,976	
	Ambulance	157,885,202	0.1945	0.1945	307,087	
	Developmental Dis. Board	157,885,202	0.0973	0.0973	153,622	
<u>Boone</u>						
Callahan Creek WSD	General Revenue	23,855,402	0.0872	0.0872	20,802	
City of Ashland	General Revenue	82,304,704	0.2404	0.2404	197,861	

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<u>Boone</u>						
City of Centralia	General Revenue	68,711,445	0.6439	0.6439	442,433	
	Parks & Recreation	68,711,445	0.2883	0.2883	198,095	
City of Columbia	General Revenue	2,335,637,823	0.4032	0.4032	9,417,292	
City of Hallsville	General Revenue	22,963,604	0.5399	0.5399	123,980	
Town of Harrisburg	General Revenue	3,077,647	0.3530	0.3530	10,864	
Village of Hartsburg	General Revenue	1,187,654	0.5507	0.5507	6,540	
City of Rocheport	General Revenue	3,717,653	0.2639	0.2639	9,811	
City of Sturgeon	General Revenue	10,041,761	0.5161	0.5161	51,826	
Centralia Public Library District	General Revenue	57,749,386	0.5284	0.5284	305,148	
Columbia and Boone County PLD	General Revenue	3,235,574,446	0.3022	0.3022	9,777,906	
Boone County FPD	General Revenue	696,368,145	0.6328	0.6328	4,406,618	
	Dispatch	696,368,145	0.0000	0.0000	0	
	Debt Service	696,368,145	0.2774	0.2500	1,740,920	
Southern Boone County FPD	General Revenue	192,020,120	0.3279	0.3279	629,634	
	Dispatch	192,020,120	0.0000	0.0000	0	
	Debt Service	192,020,120	0.3179	0.1647	316,257	
Southern Boone County R-I SD	Operating Funds-Schools	167,257,716	3.9852	3.9852	6,665,554	^D
	Debt Service	167,257,716	2.5533	1.8049	3,018,835	
Hallsville R-IV School District	Operating Funds-Schools	103,731,011	3.8439	3.8439	3,987,316	^D
	Debt Service	103,731,011	1.6369	1.1100	1,151,414	
Sturgeon R-V School District	Operating Funds-Schools	43,909,485	3.7741	3.7741	1,657,188	^E
	Debt Service	43,909,485	2.0682	1.2700	557,650	
Centralia R-VI School District	Operating Funds-Schools	123,119,639	3.4262	3.4262	4,218,325	^D
	Debt Service	123,119,639	1.1846	0.8900	1,095,765	
Harrisburg R-VIII School District	Operating Funds-Schools	49,409,335	3.9913	3.9913	1,972,075	^E
	Debt Service	49,409,335	1.3760	1.2622	623,645	
Columbia 93 School District	Operating Funds-Schools	2,813,969,103	5.0345	4.7213	132,855,923	
	Debt Service	2,813,969,103	1.0137	0.9719	27,348,966	
Boone County	General Revenue	3,293,353,083	0.1676	0.1095	3,606,222	
	Road & Bridge	3,293,353,083	0.2229	0.0459	1,511,649	
	Hospital	3,293,353,083	0.0000	0.0000	0	
	Developmental Dis. Board	3,293,353,083	0.1120	0.1120	3,688,555	
<u>Buchanan</u>						
Village of Agency	General Revenue	11,194,404	0.5146	0.5146	57,606	
Village of DeKalb	General Revenue	1,716,409	0.9527	0.9527	16,352	
City of Easton	General Revenue	1,673,958	0.4920	0.4920	8,236	
Village of Lewis & Clark	General Revenue	1,086,902	0.2351	0.2351	2,555	
	Lights	1,086,902	0.4844	0.4844	5,265	2023
Village of Rushville	General Revenue	1,545,247	0.4984	0.4984	7,702	
City of St. Joseph	General Revenue	1,106,342,512	0.6700	0.6700	7,412,495	
	Parks & Recreation	1,106,342,512	0.2000	0.2000	2,212,685	
	Museum	1,106,342,512	0.0500	0.0500	553,171	
	Health	1,106,342,512	0.2269	0.2269	2,510,291	
	Debt Service	1,106,342,512	0.1718	0.1210	1,338,674	
St. Joseph Public Library District	General Revenue	731,620,248	0.2689	0.2689	1,967,327	
	General Revenue-Temp	731,620,248	0.1494	0.1494	1,093,041	2039
Rolling Hills Consolidated PLD	General Revenue	945,476,867	0.1600	0.1600	1,512,763	
	General Revenue-Temp	945,476,867	0.1500	0.1500	1,418,215	2039

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<u>Buchanan</u>						
Colony Hills FPD	General Revenue	10,438,421	1.0889	1.0889	113,664	
	Fire	10,438,421	0.2412	0.2412	25,177	
Lake Contrary FPD	General Revenue	5,563,380	0.8400	0.8400	46,732	
	Fire	5,563,380	0.3826	0.3826	21,285	
Maxwell Heights FPD	General Revenue	14,915,446	1.1700	1.1700	174,511	
South Central Buchanan County FPD	General Revenue	100,060,195	0.3205	0.3205	320,693	
	General Revenue-Temp	100,060,195	0.3168	0.3168	316,991	2028
San Antonio FPD	General Revenue	20,406,437	0.2916	0.2916	59,505	
DeKalb FPD	General Revenue	32,471,874	0.2833	0.2833	91,993	
Easton FPD	General Revenue	13,739,914	0.2550	0.2550	35,037	
Southwest Buchanan County FPD	General Revenue	24,102,468	0.3832	0.3832	92,361	
St. Joseph Downtown CID	General Revenue	9,454,248	0.4671	0.4671	44,161	2041
East Buchanan County C-1 SD	Operating Funds-Schools	66,066,684	5.2228	5.2228	3,450,531	^D
Mid-Buchanan County R-V SD	Operating Funds-Schools	74,587,186	4.5845	4.5845	3,419,450	^D
	Debt Service	74,587,186	0.9377	0.9000	671,285	
Buchanan County R-IV SD	Operating Funds-Schools	24,233,080	4.2824	4.2824	1,037,757	^D
	Debt Service	24,233,080	1.2192	0.9986	241,992	
St. Joseph School District	Operating Funds-Schools	1,143,556,792	3.7673	3.2568	37,243,358	
	Operating Funds-Temp	1,143,556,792	0.6100	0.6100	6,975,696	2023
	Debt Service	1,143,556,792	0.5626	0.5076	5,804,694	
Buchanan County	General Revenue	1,368,633,475	0.3500	0.0710	971,730	
	Road & Bridge	1,368,633,475	0.2950	0.2950	4,037,469	
	Developmental Dis. Board	1,368,633,475	0.1000	0.1000	1,368,633	
<u>Butler</u>						
Naylor-Neelyville AD	General Revenue	51,795,093	0.2897	0.2897	150,050	
City of Fisk	General Revenue	2,492,016	0.7781	0.7781	19,390	
City of Neelyville	General Revenue	3,052,446	0.7034	0.7034	21,471	
City of Poplar Bluff	General Revenue	264,280,545	0.5162	0.5162	1,364,216	
	Pension	264,280,545	0.0974	0.0974	257,409	
City of Qulin	General Revenue	3,082,805	0.6412	0.6412	19,767	
Poplar Bluff Municipal PLD	General Revenue	264,280,545	0.0000	0.0000	0	
Butler County FPD	General Revenue	379,009,313	0.2364	0.2364	895,978	
Qulin Community FPD	General Revenue	19,456,228	0.1579	0.1579	30,721	
Butler County Health Department	General Revenue	662,422,890	0.0954	0.0954	631,951	
Three Rivers Community College	General Revenue	1,005,233,701	0.2330	0.2330	2,342,195	
Neelyville R-IV School District	Operating Funds-Schools	44,223,033	2.9281	2.9281	1,294,895	^D
Poplar Bluff R-I School District	Operating Funds-Schools	507,139,585	3.4387	3.4387	17,439,009	^D
	Debt Service	507,139,585	0.3356	0.1800	912,851	
Twin Rivers R-X School District	Operating Funds-Schools	72,334,543	2.9912	2.9912	2,163,671	^D
Butler County	General Revenue	662,422,890	0.2274	0.0764	506,091	
	Road & Bridge	662,422,890	0.1647	0.0137	90,752	
	Developmental Dis. Board	662,422,890	0.0956	0.0956	633,276	
	Senior Services	662,422,890	0.0476	0.0476	315,313	
<u>Caldwell</u>						
Caldwell County Ambulance District	General Revenue	181,865,600	0.1707	0.1002	182,229	
Golden Age NHD	General Revenue	56,229,824	0.1072	0.1072	60,278	
City of Braymer	General Revenue	5,926,818	0.8452	0.8452	50,093	
City of Breckenridge	General Revenue	2,013,910	0.9892	0.9892	19,922	

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Caldwell						
City of Breckenridge	Lights	2,013,910	0.0989	0.0989	1,992	
	Library	2,013,910	0.0495	0.0495	997	
City of Cowgill	General Revenue	1,018,311	1.0000	1.0000	10,183	
City of Hamilton	General Revenue	18,024,577	0.9146	0.9146	164,853	
	Parks & Recreation	18,024,577	0.2469	0.2469	44,503	
	Library	18,024,577	0.2985	0.2985	53,803	
	Debt Service	18,024,577	1.2188	1.2188	219,684	
City of Kidder	General Revenue	2,265,017	0.9678	0.9678	21,921	
City of Kingston	General Revenue	1,650,267	0.9823	0.9823	16,211	
City of Polo	General Revenue	5,267,838	0.7158	0.7158	37,707	
	Debt Service	5,267,838	0.2369	0.2369	12,480	
Caldwell County Library District	General Revenue	161,798,308	0.1105	0.1105	178,787	
Breckenridge Township Caldwell Co	General Revenue	8,867,504	0.0938	0.0938	8,318	
	Road & Bridge	8,867,504	0.4698	0.4698	41,660	
	Special Road & Bridge	8,867,504	0.2978	0.2978	26,407	2023
Davis Township Caldwell County	General Revenue	19,400,514	0.0755	0.0755	14,647	
	Road & Bridge	19,400,514	0.3603	0.3603	69,900	
	Special Road & Bridge	19,400,514	0.1607	0.1607	31,177	2023
Fairview Township Caldwell County	General Revenue	4,714,124	0.0947	0.0947	4,464	
	Road & Bridge	4,714,124	0.4732	0.4732	22,307	
	Special Road & Bridge	4,714,124	0.3500	0.3500	16,499 ^A	2024
Gomer Township Caldwell County	General Revenue	8,776,728	0.0912	0.0912	8,004	
	Road & Bridge	8,776,728	0.4530	0.4530	39,759	
	Special Road & Bridge	8,776,728	0.3500	0.3500	30,719 ^A	2024
Grant Township Caldwell County	General Revenue	32,218,007	0.0829	0.0829	26,709	
	Road & Bridge	32,218,007	0.3378	0.3378	108,832	
	Special Road & Bridge	32,218,007	0.2271	0.2271	73,167	2023
Hamilton Township Caldwell County	General Revenue	29,402,616	0.0686	0.0686	20,170	
	Road & Bridge	29,402,616	0.3038	0.3038	89,325	
Kidder Township Caldwell County	General Revenue	16,305,265	0.0889	0.0889	14,495	
	Road & Bridge	16,305,265	0.3649	0.3649	59,498	
	Special Road & Bridge	16,305,265	0.2935	0.2935	47,856	2023
Kingston Township Caldwell County	General Revenue	8,794,598	0.0982	0.0982	8,636	
	Road & Bridge	8,794,598	0.4912	0.4912	43,199	
	Special Road & Bridge	8,794,598	0.3500	0.3500	30,781	2023
Lincoln Township Caldwell County	General Revenue	15,394,660	0.0712	0.0712	10,961	
	Road & Bridge	15,394,660	0.3133	0.3133	48,231	
	Special Road & Bridge	15,394,660	0.3053	0.3053	47,000	2023
Mirabile Township Caldwell County	General Revenue	6,908,956	0.0936	0.0936	6,467	
	Road & Bridge	6,908,956	0.4433	0.4433	30,627	
	Special Road & Bridge	6,908,956	0.3500	0.3500	24,181 ^A	2024
New York Township Caldwell County	General Revenue	7,716,440	0.0737	0.0737	5,687	
	Road & Bridge	7,716,440	0.3523	0.3523	27,185	
	Special Road & Bridge	7,716,440	0.3016	0.3016	23,273	2023
Rockford Township Caldwell County	General Revenue	23,309,129	0.0616	0.0616	14,358	
	Road & Bridge	23,309,129	0.2706	0.2706	63,075	
	Special Road & Bridge	23,309,129	0.3500	0.3500	81,582 ^A	2024
Hamilton FPD	General Revenue	46,434,882	0.1723	0.1723	80,007	

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<u>Caldwell</u>						
Shoal Creek FPD	General Revenue	40,094,741	0.3000	0.3000	120,284	
Cowgill FPD	General Revenue	18,653,457	0.3000	0.3000	55,960	A
Caldwell County Health Department	General Revenue	181,865,600	0.2211	0.2211	402,105	
Breckenridge R-I School District	Operating Funds-Schools	7,250,830	5.0073	5.0073	363,071	D
Hamilton R-II School District	Operating Funds-Schools	47,226,323	3.1206	3.1206	1,473,745	D
	Operating Funds-Temp	47,226,323	0.3540	0.3540	167,181	2026
	Debt Service	47,226,323	1.4371	1.3800	651,723	
New York R-IV School District	Operating Funds-Schools	4,867,730	4.7219	4.2227	205,550	
Cowgill R-VI School District	Operating Funds-Schools	4,747,540	3.6650	3.6650	173,997	D
Polo R-VII School District	Operating Funds-Schools	30,186,531	3.4558	3.4558	1,043,186	D
	Debt Service	30,186,531	1.2370	1.1101	335,101	
Mirabile C-1 School District	Operating Funds-Schools	6,120,350	4.6897	4.6897	287,026	D
Braymer C-4 School District	Operating Funds-Schools	22,571,713	3.7568	3.7500	846,439	D
Kingston 42 School District	Operating Funds-Schools	5,669,680	4.6209	4.6209	261,990	D
Caldwell County	General Revenue	181,865,600	0.3319	0.2518	457,938	
	Senior Services	181,865,600	0.0500	0.0500	90,933	
<u>Callaway</u>						
Callaway County Ambulance District	General Revenue	960,126,731	0.1220	0.0099	95,053	
City of Auxvasse	General Revenue	10,633,306	0.6605	0.6605	70,233	
City of Fulton	General Revenue	141,943,016	0.5271	0.5271	748,182	
Village of Kingdom City	General Revenue	11,222,440	0.2479	0.2479	27,820	
City of Mokane	General Revenue	1,289,796	0.8593	0.8593	11,083	
City of New Bloomfield	General Revenue	7,265,237	0.3025	0.3025	21,977	
	Debt Service	7,265,237	1.7587	0.9200	66,840	
Callaway County Library District	General Revenue	960,126,731	0.2600	0.2600	2,496,330	
Millersburg FPD	General Revenue	41,747,187	0.4550	0.4550	189,950	
Central Callaway FPD	General Revenue	84,957,854	0.4065	0.4065	345,354	
Holts Summit FPD	General Revenue	152,889,578	0.2212	0.2212	338,192	
	Debt Service	152,889,578	0.1797	0.1797	274,743	
South Callaway FPD	General Revenue	347,306,360	0.1994	0.1994	692,529	
North Callaway FPD	General Revenue	109,677,253	0.2605	0.2605	285,709	
New Bloomfield FPD	General Revenue	50,494,371	0.2429	0.2429	122,651	
North Callaway County R-I SD	Operating Funds-Schools	118,839,120	3.7683	3.7683	4,478,215	D
	Debt Service	118,839,120	0.9252	0.9041	1,074,424	
New Bloomfield R-III SD	Operating Funds-Schools	60,141,895	3.3792	3.3792	2,032,315	D
	Debt Service	60,141,895	1.0535	1.0381	624,333	
Fulton 58 School District	Operating Funds-Schools	233,417,524	3.8675	3.8675	9,027,423	D
	Debt Service	233,417,524	0.8834	0.7612	1,776,774	
South Callaway County R-II SD	Operating Funds-Schools	346,671,799	2.7500	2.7500	9,533,474	
Callaway County	General Revenue	960,126,731	0.3343	0.3343	3,209,704	
	Road & Bridge	960,126,731	0.2588	0.2588	2,484,808	
	Developmental Dis. Board	960,126,731	0.0992	0.0992	952,446	
<u>Camden</u>						
Cam-MO Ambulance District	General Revenue	715,487,712	0.1098	0.0415	296,927	
Camden County Ambulance District	General Revenue	649,995,413	0.2791	0.2791	1,814,137	
Horseshoe Bend SRD 1 Camden County	Special Road & Bridge	324,402,310	0.3500	0.3500	1,135,408	A 2024
City of Linn Creek	General Revenue	5,814,166	0.0000	0.0000	0	
City of Stoutland	General Revenue	1,128,391	0.7733	0.7733	8,726	

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Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Camden</u>						
Camden County Library District	General Revenue	1,799,298,746	0.0963	0.0963	1,732,725	
Osage Beach FPD	General Revenue	533,548,050	0.7434	0.7434	3,966,396	
Sunrise Beach FPD	General Revenue	380,385,582	0.4905	0.4905	1,865,791	
	Debt Service	380,385,582	0.1358	0.1358	516,564	
Mid-County FPD Camden County	General Revenue	339,241,367	0.5770	0.5770	1,957,423	
Northwest FPD Camden County	General Revenue	72,405,999	0.2615	0.2615	189,342	
Southwest Camden County FPD	General Revenue	30,187,917	0.5451	0.5451	164,554	
Tri-County FPD	General Revenue	22,687,147	0.2976	0.2976	67,517	
Camelot Sewer District	Debt Service	22,679,332	0.0949	0.0949	21,523	
Stoutland R-II School District	Operating Funds-Schools	29,667,869	3.5300	3.5300	1,047,276	^D
Camdenton R-III School District	Operating Funds-Schools	1,254,276,635	2.6600	2.6600	33,363,758	^D
	Debt Service	1,254,276,635	0.6929	0.3100	3,888,258	
Climax Springs R-IV School District	Operating Funds-Schools	102,678,346	2.7500	2.7500	2,823,655	
Macks Creek R-V School District	Operating Funds-Schools	36,903,240	3.4280	3.4280	1,265,043	^D
	Debt Service	36,903,240	0.4243	0.4120	152,041	
Camden County	General Revenue	1,799,298,746	0.2118	0.1100	1,979,229	
	Road & Bridge	1,799,298,746	0.1446	0.1100	1,979,229	
	Developmental Dis. Board	1,799,298,746	0.0576	0.0576	1,036,396	
	Senior Services	1,799,298,746	0.0460	0.0460	827,677	
<u>Cape Girardeau</u>						
Cape Girardeau SRD	Road & Bridge	876,625,447	0.0000	0.0000	0	
City of Cape Girardeau	General Revenue	706,547,031	0.3057	0.3057	2,159,914	
	Health	706,547,031	0.0573	0.0573	404,851	
City of Delta	General Revenue	3,007,660	0.7927	0.7927	23,842	
Village of Gordonville	General Revenue	9,096,424	0.4338	0.4338	39,460	
City of Jackson	General Revenue	252,105,219	0.5906	0.5906	1,488,933	
	Parks & Recreation	252,105,219	0.1239	0.1239	312,358	
	Cemetery	252,105,219	0.0763	0.0763	192,356	
	Band	252,105,219	0.0763	0.0763	192,356	
Village of Oak Ridge	General Revenue	1,896,723	0.3830	0.3830	7,264	
Village of Pochontas	General Revenue	701,005	0.5761	0.5761	4,038	
Village of Whitewater	General Revenue	600,990	0.8722	0.8722	5,242	
Village of Old Appleton	General Revenue	980,293	0.4020	0.4020	3,941	
Town of Allenville	General Revenue	393,153	0.4754	0.4754	1,869	
Cape Girardeau Library District	General Revenue	593,161,206	0.1658	0.1652	979,902	
	General Revenue-Temp	593,161,206	0.1500	0.1500	889,742	2026
Cape Girardeau County PLD	General Revenue	900,474,160	0.0729	0.0729	656,446	
East County Area FPD	General Revenue	107,456,388	0.3000	0.3000	322,369	
Delta FPD	General Revenue	18,593,807	0.2812	0.2812	52,286	
Fruitland Area FPD	General Revenue	126,769,077	0.7688	0.7688	974,601	
North Cape County Rural FPD	General Revenue	35,333,846	0.2561	0.2561	90,490	
Gordonville FPD	General Revenue	108,794,228	0.3000	0.3000	326,383	
Millersville Rural FPD	General Revenue	82,262,509	0.2763	0.2763	227,291	
	Debt Service	82,262,509	0.1482	0.1000	82,263	
Whitewater FPD	General Revenue	16,651,609	0.3890	0.3890	64,775	
Cape Girardeau SBD	General Revenue	3,791,560	0.6789	0.6789	25,741	
Cape Girardeau County Public Health	General Revenue	1,493,635,366	0.0961	0.0960	1,433,890	
Jackson R-II School District	Operating Funds-Schools	595,981,050	3.4382	3.4382	20,491,020	^D

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<u>Cape Girardeau</u>						
Jackson R-II School District	Debt Service	595,981,050	0.6869	0.3618	2,156,259	
Delta R-V School District	Operating Funds-Schools	24,940,956	3.5000	3.5000	872,933	D
	Debt Service	24,940,956	1.1328	0.9500	236,939	
Oak Ridge R-VI School District	Operating Funds-Schools	32,271,259	3.5670	3.5670	1,151,116	D
	Debt Service	32,271,259	1.1343	0.7652	246,940	
Cape Girardeau 63 School District	Operating Funds-Schools	717,265,010	3.5413	3.4920	25,046,894	D
	Debt Service	717,265,010	0.8654	0.6647	4,767,661	
Nell Holcomb R-IV School District	Operating Funds-Schools	56,690,988	4.0700	4.0700	2,307,323	D
Cape Girardeau County	General Revenue	1,493,635,366	0.3363	0.0580	866,309	
	Road & Bridge	617,009,919	0.0000	0.0000	0	
	Developmental Dis. Board	1,493,635,366	0.0554	0.0554	827,474	
	Mental Health	1,493,635,366	0.0773	0.0773	1,154,580	
	Senior Services	1,493,635,366	0.0479	0.0478	713,958	
<u>Carroll</u>						
Carroll County Ambulance District	General Revenue	245,091,231	0.2734	0.2734	670,079	
Big Creek Watershed Subdistrict	General Revenue	19,106,790	0.2619	0.2619	50,041	
City of Bogard	General Revenue	1,221,870	0.9999	0.9999	12,217	
City of Bosworth	General Revenue	1,850,028	1.0000	1.0000	18,500	
Town of Carrollton	General Revenue	34,822,119	0.8961	0.8961	312,041	
	Parks & Recreation	34,822,119	0.3000	0.3000	104,466	
	Library	34,822,119	0.3500	0.3500	121,877	
City of De Witt	General Revenue	672,053	0.9867	0.9867	6,631	
City of Hale	General Revenue	2,964,858	0.3860	0.3860	11,444	
	Lights	2,964,858	0.3040	0.3040	9,013	
	Streets	2,964,858	0.1754	0.1754	5,200	
City of Norborne	General Revenue	7,599,615	0.7852	0.7852	59,672	
	Parks & Recreation	7,599,615	0.1907	0.1907	14,492	
	Library	7,599,615	0.1458	0.1458	11,080	
	General Revenue-Temp	7,599,615	0.3000	0.3000	22,799	A 2024
Village of Tina	General Revenue	1,241,091	1.0000	1.0000	12,411	
Carrollton Township Carroll County	General Revenue	56,655,186	0.1000	0.1000	56,655	
	Road & Bridge	56,655,186	0.4337	0.4337	245,714	
De Witt Township Carroll County	General Revenue	12,565,090	0.0824	0.0824	10,354	
	Road & Bridge	12,565,090	0.3747	0.3747	47,081	
	Special Road & Bridge	12,565,090	0.3500	0.3500	43,978	A 2024
Egypt Township Carroll County	General Revenue	18,263,296	0.0949	0.0949	17,332	
	Road & Bridge	18,263,296	0.3478	0.3478	63,520	
	Special Road & Bridge	18,263,296	0.3500	0.3500	63,922	A 2024
Eugene Township Carroll County	General Revenue	10,225,716	0.0957	0.0957	9,786	
	Road & Bridge	10,225,716	0.4778	0.4778	48,858	
	Special Road & Bridge	10,225,716	0.3500	0.3500	35,790	A 2024
Fairfield Township Carroll County	General Revenue	4,049,008	0.0806	0.0806	3,264	
	Road & Bridge	4,049,008	0.3931	0.3931	15,917	
	Special Road & Bridge	4,049,008	0.3500	0.3500	14,172	A 2024
Hill Township Carroll County	General Revenue	12,512,903	0.0628	0.0628	7,858	
	Road & Bridge	12,512,903	0.3147	0.3147	39,378	
	Special Road & Bridge	12,512,903	0.3500	0.3500	43,795	A 2024
Hurricane Township Carroll County	General Revenue	11,455,820	0.0907	0.0907	10,390	

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<u>Carroll</u>						
Hurricane Township Carroll County	Road & Bridge	11,455,820	0.4033	0.4033	46,201	
	Special Road & Bridge	11,455,820	0.3500	0.3500	40,095 ^A	2024
Leslie Township Carroll County	General Revenue	10,798,894	0.0676	0.0676	7,300	
	Road & Bridge	10,798,894	0.3230	0.3230	34,880	
	Special Road & Bridge	10,798,894	0.3500	0.3500	37,796 ^A	2024
Moss Creek Township Carroll County	General Revenue	10,695,869	0.0846	0.0846	9,049	
	Road & Bridge	10,695,869	0.4230	0.4230	45,244	
	Special Road & Bridge	10,695,869	0.3500	0.3500	37,436 ^A	2024
Prairie Township Carroll County	General Revenue	6,834,952	0.0733	0.0733	5,010	
	Road & Bridge	6,834,952	0.3481	0.3481	23,792	
	Special Road & Bridge	6,834,952	0.3500	0.3500	23,922 ^A	2024
Ridge Township Carroll County	General Revenue	16,071,473	0.0698	0.0698	11,218	
	Road & Bridge	16,071,473	0.3322	0.3322	53,389	
	Special Road & Bridge	16,071,473	0.3500	0.3500	56,250 ^A	2024
Rockford Township Carroll County	General Revenue	6,787,517	0.1000	0.1000	6,788	
	Road & Bridge	6,787,517	0.4622	0.4622	31,372	
	Special Road & Bridge	6,787,517	0.3500	0.3500	23,756 ^A	2024
Stokes Mound Township Carroll Co	General Revenue	6,648,708	0.1000	0.1000	6,649	
	Road & Bridge	6,648,708	0.5000	0.5000	33,244	
	Special Road & Bridge	6,648,708	0.3500	0.3500	23,270 ^A	2024
Sugartree Township Carroll County	General Revenue	2,397,295	0.0879	0.0879	2,107	
	Road & Bridge	2,397,295	0.4387	0.4387	10,517	
Trotter Township Carroll County	General Revenue	5,916,838	0.0925	0.0925	5,473	
	Road & Bridge	5,916,838	0.4630	0.4630	27,395	
	Special Road & Bridge	5,916,838	0.3500	0.3500	20,709 ^A	2024
Van Horn Township Carroll County	General Revenue	19,295,678	0.0953	0.0953	18,389	
	Road & Bridge	19,295,678	0.4625	0.4625	89,243	
	Special Road & Bridge	19,295,678	0.3500	0.3500	67,535 ^A	2024
Wakenda Township Carroll County	General Revenue	10,513,498	0.0991	0.0991	10,419	
	Road & Bridge	10,513,498	0.4953	0.4953	52,073	
	Special Road & Bridge	10,513,498	0.3500	0.3500	36,797 ^A	2024
Washington Township Carroll County	General Revenue	11,034,424	0.0550	0.0550	6,069	
	Road & Bridge	11,034,424	0.2571	0.2571	28,370	
	Special Road & Bridge	11,034,424	0.3500	0.3500	38,620 ^A	2024
Combs Township Carroll County	General Revenue	12,375,743	0.0664	0.0664	8,217	
	Road & Bridge	12,375,743	0.3320	0.3320	41,087	
	Special Road & Bridge	12,375,743	0.3500	0.3500	43,315 ^A	2024
North Central Carroll FPD	General Revenue	43,732,116	0.2280	0.2280	99,709	
Carroll County FPD	General Revenue	90,027,729	0.2567	0.2567	231,101	
Norborne FPD	General Revenue	25,154,340	0.2946	0.2946	74,105	
Hale FPD	General Revenue	21,364,374	0.2874	0.2874	61,401	
Carroll County Health Department	General Revenue	245,091,231	0.0957	0.0957	234,552	
Hale R-I School District	Operating Funds-Schools	9,870,762	4.2864	4.2864	423,100 ^D	
Tina-Avalon R-II School District	Operating Funds-Schools	12,466,299	3.9168	3.7547	468,072 ^D	
Bosworth R-V School District	Operating Funds-Schools	8,712,223	4.0522	4.0522	353,037 ^D	
Carrollton R-VII School District	Operating Funds-Schools	71,156,141	3.6200	3.6200	2,575,852 ^D	
	Operating Funds-Temp	71,156,141	1.3407	1.3407	953,990	2026
Norborne R-VIII School District	Operating Funds-Schools	19,202,021	4.1402	4.1402	795,002 ^D	

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<u>Carroll</u>						
Norborne R-VIII School District	Debt Service	19,202,021	2.3132	0.5300	101,771	
Carroll County	General Revenue	245,091,231	0.3510	0.2711	664,442	
	Johnson Grass	245,091,231	0.0099	0.0099	24,264	
	Developmental Dis. Board	245,091,231	0.0957	0.0957	234,552	
<u>Carter</u>						
East Carter Ambulance District	General Revenue	37,670,256	0.3598	0.3598	135,538	
West Carter Ambulance District	General Revenue	46,424,225	0.4077	0.4077	189,272	
City of Grandin	General Revenue	1,527,836	0.9720	0.9720	14,851	
Carter County Library District	General Revenue	84,094,481	0.1741	0.1741	146,408	
Ellsinore Rural FPD	General Revenue	20,895,982	0.1380	0.1380	28,836	
Eastwood FPD	General Revenue	3,036,926	0.2360	0.2360	7,167	
Fremont FPD	General Revenue	3,390,878	0.3380	0.3380	11,461	
Carter County Health Center	General Revenue	84,094,481	0.2177	0.2177	183,074	
East Carter County R-II SD	Operating Funds-Schools	46,951,700	2.7500	2.7500	1,291,172	^D
Van Buren R-I School District	Operating Funds-Schools	48,246,769	2.9771	2.9771	1,436,355	^D
Carter County	General Revenue	84,094,481	0.2880	0.0922	77,535	
	Road & Bridge	84,094,481	0.2092	0.2092	175,926	
	Developmental Dis. Board	84,094,481	0.0743	0.0743	62,482	
	Senior Services	84,094,481	0.0497	0.0497	41,795	
<u>Cass</u>						
Cass Medical Center	General Revenue	1,966,890,093	0.1242	0.1242	2,442,877	
Mt. Pleasant SRD Cass County	Road & Bridge	363,445,365	0.1839	0.1839	668,376	
City of Archie	General Revenue	14,017,209	0.7061	0.7061	98,976	
City of Belton	General Revenue	325,141,684	0.4942	0.4942	1,606,850	
	Parks & Recreation	325,141,684	0.2199	0.2199	714,987	
	Debt Service	325,141,684	1.5746	1.3305	4,326,010	
City of Cleveland	General Revenue	11,656,388	0.4599	0.4599	53,608	
City of Creighton	General Revenue	2,450,819	0.9189	0.9189	22,521	
City of Drexel	General Revenue	11,550,849	0.6478	0.6478	74,826	
City of East Lynne	General Revenue	2,981,184	0.9032	0.9032	26,926	
	Debt Service	2,981,184	0.5633	0.5633	16,793	
City of Freeman	General Revenue	5,925,875	0.5270	0.5270	31,229	
City of Garden City	General Revenue	16,752,931	0.3984	0.3984	66,744	
City of Harrisonville	General Revenue	167,557,798	0.5253	0.5253	880,181	
	Parks & Recreation	167,557,798	0.1187	0.1187	198,891	
City of Lake Winnebago	General Revenue	55,797,649	0.7973	0.7973	444,875	
	Debt Service	55,797,649	0.8819	0.8674	483,989	
City of Peculiar	General Revenue	87,935,125	0.4004	0.4004	352,092	
	Debt Service	87,935,125	0.8563	0.8563	752,988	
City of Pleasant Hill	General Revenue	135,666,730	0.3349	0.3349	454,348	
	Parks & Recreation	135,666,730	0.0669	0.0669	90,761	
	Streets	135,666,730	0.1255	0.1255	170,262	
	Health	135,666,730	0.0669	0.0669	90,761	
	Debt Service	135,666,730	1.1310	0.5934	805,046	
City of Raymore	General Revenue	405,954,493	0.4158	0.4158	1,687,959	
	Parks & Recreation	405,954,493	0.1119	0.1119	454,263	
	Debt Service	405,954,493	1.0404	0.7170	2,910,694	
City of Strasburg	General Revenue	1,220,976	0.9577	0.9577	11,693	

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Cass						
Village of West Line	General Revenue	2,266,453	0.4988	0.4745	10,754	
Village of Baldwin Park	General Revenue	477,141	0.4858	0.4858	2,318	
City of Lake Annette	General Revenue	702,993	0.1866	0.1866	1,312	
Village of Riverview Estates	General Revenue	1,322,749	0.4700	0.4700	6,217	
Cass County Public Library District	General Revenue	1,966,890,093	0.2545	0.2545	5,005,735	
Central Cass County FPD	General Revenue	146,483,559	0.5386	0.5386	788,960	
	Ambulance	146,483,559	0.2361	0.2361	345,848	
	Debt Service	146,483,559	0.1851	0.1500	219,725	
Garden City FPD	General Revenue	53,994,993	0.2079	0.2079	112,256	
	Ambulance	53,994,993	0.2836	0.2836	153,130	
	Debt Service	53,994,993	0.2011	0.2011	108,584	
South Metropolitan FPD	General Revenue	527,692,601	0.6747	0.5795	3,057,979	
	Ambulance	527,692,601	0.3981	0.3420	1,804,709	
	Dispatch	527,692,601	0.0423	0.0364	192,080	
	Debt Service	527,692,601	0.4735	0.2819	1,487,565	
West Peculiar FPD	General Revenue	151,797,838	0.6755	0.6755	1,025,394	
	Ambulance	151,797,838	0.2708	0.2708	411,069	
	Dispatch	151,797,838	0.0451	0.0451	68,461	
	Ambulance/EMS	151,797,838	0.2708	0.2708	411,069	
	Debt Service	151,797,838	0.1662	0.1662	252,288	
Creighton FPD	General Revenue	13,174,480	0.2400	0.2400	31,619	
	Ambulance	13,174,480	0.2758	0.2758	36,335	
Western Cass FPD	General Revenue	51,471,325	0.3715	0.3715	191,216	
	Dispatch	51,471,325	0.0438	0.0438	22,544	
	Debt Service	51,471,325	0.1399	0.1399	72,008	
Dolan & West Dolan FPD	General Revenue	43,344,623	0.4701	0.4701	203,763	
	Debt Service	43,344,623	0.6122	0.5395	233,844	
East Lynne-Gunn City FPD	General Revenue	24,585,998	0.2895	0.2895	71,176	
Mount Pleasant FPD	General Revenue	118,164,791	0.2689	0.2689	317,745	
Pleasant Hill FPD	General Revenue	233,340,510	0.5681	0.5206	1,214,771	B
	Ambulance	233,340,510	0.2751	0.2276	531,083	
Dikeland Sewer District	General Revenue	1,169,583	0.0000	0.0000	0	
Hubach Hill Rd/North Cass Pkwy CID	General Revenue	28,690	0.1987	0.1987	57	2040
Y Belton CID	General Revenue	840	0.9524	0.9524	8	2043
Y Belton Two CID	General Revenue	180	1.5000	1.5000	3	2047
Cass County R-V School District	Operating Funds-Schools	43,550,940	3.9020	3.9020	1,699,358	D
	Debt Service	43,550,940	1.1223	0.7200	313,567	
Strasburg C-3 School District	Operating Funds-Schools	17,983,386	3.8397	3.8397	690,508	D
	Debt Service	17,983,386	1.7343	1.6351	294,046	
Raymore-Peculiar R-II SD	Operating Funds-Schools	703,059,889	3.9981	3.9981	28,109,037	D
	Debt Service	703,059,889	1.5992	1.0321	7,256,281	
Sherwood Cass R-VIII SD	Operating Funds-Schools	70,603,439	3.9831	3.9831	2,812,206	D
	Debt Service	70,603,439	0.9439	0.8550	603,659	
East Lynne 40 School District	Operating Funds-Schools	18,495,712	4.5754	4.5754	846,253	D
Pleasant Hill R-III School District	Operating Funds-Schools	197,959,160	3.4901	3.4901	6,908,973	D
	Debt Service	197,959,160	1.0417	1.0018	1,983,155	
Harrisonville R-IX School District	Operating Funds-Schools	252,353,510	4.3630	4.3630	11,010,184	D
	Debt Service	252,353,510	1.3828	1.1142	2,811,723	

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Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Cass</u>						
Drexel R-IV School District	Operating Funds-Schools	23,666,418	4.2176	4.2176	998,155	D
	Debt Service	23,666,418	1.4159	1.0672	252,568	
Midway R-I School District	Operating Funds-Schools	52,825,288	4.9205	4.9205	2,599,268	D
	Debt Service	52,825,288	1.0702	0.8874	468,772	
Belton 124 School District	Operating Funds-Schools	428,885,125	4.2402	4.2402	18,185,587	BD
	Debt Service	428,885,125	1.3446	1.1717	5,025,247	
Cass County	Road & Bridge	1,603,430,631	0.2137	0.2137	3,426,531	
	Developmental Dis. Board	1,966,890,093	0.0454	0.0454	892,968	
<u>Cedar</u>						
Cedar County Memorial Hospital	General Revenue	196,197,727	0.1523	0.1523	298,809	
Bear Creek SRD Cedar County	Special Road & Bridge	7,122,234	0.3469	0.3469	24,707	2021
Bethel SRD Cedar County	Special Road & Bridge	1,280,131	0.3489	0.3489	4,466	2021
Caplinger Mills SRD Cedar County	Special Road & Bridge	3,852,491	0.3428	0.3428	13,206	2021
Cedar Hall SRD Cedar County	Special Road & Bridge	1,295,598	0.3500	0.3500	4,535	2021
Eldorado Springs SRD Cedar County	Special Road & Bridge	54,922,094	0.3467	0.3467	190,415	2021
Independence SRD Cedar County	Special Road & Bridge	1,337,649	0.3477	0.3477	4,651	2021
Jerico Springs SRD Cedar County	Special Road & Bridge	868,007	0.3484	0.3484	3,024	2021
Koncord SRD Cedar County	Special Road & Bridge	5,278,163	0.3500	0.3500	18,474	2021
Madison SRD Cedar County	Special Road & Bridge	1,960,345	0.3476	0.3476	6,814	2021
Masters SRD Cedar County	Special Road & Bridge	2,840,399	0.3500	0.3500	9,941	2021
Omer SRD Cedar County	Special Road & Bridge	1,112,134	0.3500	0.3500	3,892	A 2024
Rowland SRD Cedar County	Special Road & Bridge	7,799,516	0.3454	0.3454	26,940	2021
Dogwood SRD Cedar County	Special Road & Bridge	1,165,365	0.3500	0.3500	4,079	2022
	General Revenue	35,519,992	0.6103	0.6103	216,779	
	Band	35,519,992	0.1468	0.1468	52,143	
	Parks	35,519,992	0.2258	0.2258	80,204	
City of El Dorado Springs	Recreation	35,519,992	0.0991	0.0991	35,200	
	General Revenue	815,392	0.4998	0.4998	4,075	
	General Revenue	28,178,885	0.4551	0.4551	128,242	
	General Revenue	848,310	0.2588	0.2588	2,195	
Cedar County Library District	General Revenue	196,197,727	0.0812	0.0812	159,313	
Cedar County Chapel Hills FPD	General Revenue	27,029,057	0.1938	0.1938	52,382	
Caplinger Mills FPD	General Revenue	13,491,568	0.1908	0.1908	25,742	
Korth Special Road Subdistrict	Special Road & Bridge	3,044,150	0.3475	0.3475	10,578	2021
Stockton R-I School District	Operating Funds-Schools	107,417,315	2.8740	2.8737	3,086,851	D
	Debt Service	107,417,315	0.9091	0.6472	695,205	
El Dorado Springs R-II SD	Operating Funds-Schools	102,562,682	3.2770	3.2770	3,360,979	D
	Debt Service	102,562,682	0.5482	0.5400	553,838	
Cedar County	General Revenue	196,197,727	0.3248	0.3233	634,307	
	Road & Bridge	196,197,727	0.2435	0.2425	475,779	
	Senior Services	196,197,727	0.0497	0.0497	97,510	
<u>Chariton</u>						
Chariton County Ambulance District	General Revenue	257,667,648	0.2600	0.2600	669,936	
City of Brunswick	General Revenue	7,918,225	0.9309	0.9309	73,711	
Village of Dalton	General Revenue	609,943	0.4625	0.4625	2,821	
City of Keytesville	General Revenue	3,374,984	0.8811	0.8811	29,737	
	Parks & Recreation	3,374,984	0.1937	0.1937	6,537	
City of Mendon	General Revenue	1,605,972	1.0000	1.0000	16,060	

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Chariton						
Village of Rothville	General Revenue	387,223	1.0000	1.0000	3,872	
City of Salisbury	General Revenue	18,876,075	0.7099	0.7099	134,001	
	Parks & Recreation	18,876,075	0.1701	0.1701	32,108	
	Library	18,876,075	0.0944	0.0944	17,819	
	Museum	18,876,075	0.1301	0.1301	24,558	
City of Sumner	General Revenue	1,072,632	0.9999	0.9999	10,725	
	Streets	1,072,632	0.2500	0.2500	2,682	2021
City of Triplett	General Revenue	329,745	1.0000	1.0000	3,297	
Bee Branch Township Chariton County	Road & Bridge	6,523,404	0.4736	0.4736	30,895	
	Special Road & Bridge	6,523,404	0.3491	0.3491	22,773	2022
Bowling Green Township Chariton Co	Road & Bridge	13,297,614	0.2188	0.2188	29,095	
	Special Road & Bridge	13,297,614	0.3163	0.3163	42,060	2022
Brunswick Township Chariton County	Road & Bridge	37,247,685	0.4621	0.4621	172,122	
	Special Road & Bridge	37,247,685	0.2344	0.2344	87,309 ^A	2024
Chariton Township Chariton County	Road & Bridge	10,680,310	0.4620	0.4620	49,343	
	Special Road & Bridge	10,680,310	0.1633	0.1633	17,441 ^A	2024
Clark Township Chariton County	Road & Bridge	8,565,202	0.4669	0.4669	39,991	
	Special Road & Bridge	8,565,202	0.3373	0.3373	28,890 ^A	2024
Cockrell Township Chariton County	Road & Bridge	4,478,669	0.4449	0.4449	19,926	
	Special Road & Bridge	4,478,669	0.3457	0.3457	15,483	2022
Cunningham Township Chariton County	Parks & Recreation	10,123,053	0.0490	0.0490	4,960	
	Road & Bridge	10,123,053	0.4212	0.4212	42,638	
	Special Road & Bridge	10,123,053	0.2552	0.2552	25,834 ^A	2024
Keytesville Township Chariton Co	Road & Bridge	34,710,877	0.3445	0.3445	119,579	
	Special Road & Bridge	34,710,877	0.3356	0.3356	116,490	2022
Mendon Township Chariton County	Road & Bridge	11,260,252	0.4856	0.4856	54,680	
	Special Road & Bridge	11,260,252	0.3500	0.3500	39,411 ^A	2024
Musselfork Township Chariton County	Road & Bridge	9,663,760	0.3110	0.3110	30,054	
	Special Road & Bridge	9,663,760	0.2084	0.2084	20,139 ^A	2024
Salisbury Township Chariton County	Road & Bridge	70,687,815	0.5000	0.5000	353,439	
	Special Road & Bridge	70,687,815	0.1041	0.1041	73,586	2022
Salt Creek Township Chariton County	Road & Bridge	6,803,074	0.4871	0.4871	33,138	
	Special Road & Bridge	6,803,074	0.3500	0.3500	23,811 ^A	2024
Triplett Township Chariton County	Road & Bridge	18,294,506	0.5000	0.5000	91,473	
	Special Road & Bridge	18,294,506	0.3075	0.3075	56,256 ^A	2024
Wayland Township Chariton County	Road & Bridge	4,863,816	0.4855	0.4855	23,614	
	Special Road & Bridge	4,863,816	0.2230	0.2230	10,846 ^A	2024
Yellow Creek Township Chariton Co	Road & Bridge	10,467,611	0.4242	0.4242	44,404	
	Special Road & Bridge	10,467,611	0.3436	0.3436	35,967	2022
Keytesville FPD	General Revenue	48,008,516	0.1530	0.1530	73,453	
Mendon Public FPD	General Revenue	21,999,832	0.2282	0.2282	50,204	
Sumner Community FPD	General Revenue	8,920,843	0.2532	0.2532	22,588	
Yellow Creek FPD	General Revenue	8,345,921	0.2593	0.2593	21,641	
Chariton County Health Center	General Revenue	257,667,648	0.1000	0.1000	257,668	
Northwestern R-I School District	Operating Funds-Schools	19,295,340	3.5396	3.5225	679,678 ^D	
	Debt Service	19,295,340	0.5627	0.3700	71,393	
Brunswick R-II School District	Operating Funds-Schools	25,228,216	3.1130	3.1130	785,354 ^D	
	Debt Service	25,228,216	0.5893	0.5000	126,141	

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<u>Chariton</u>						
Keytesville R-III School District	Operating Funds-Schools	21,475,652	4.1741	4.1741	896,415	D
Salisbury R-IV School District	Operating Funds-Schools	59,414,940	4.4963	4.4697	2,655,670	D
Chariton County	General Revenue	257,667,648	0.3247	0.2250	579,752	
	Developmental Dis. Board	257,667,648	0.0800	0.0800	206,134	
	Senior Services	257,667,648	0.0500	0.0500	128,834	
	Township	257,667,648	0.1000	0.1000	257,668	
<u>Christian</u>						
Christian County Ambulance District	General Revenue	1,390,387,666	0.1242	0.1242	1,726,861	
Billings SRD Christian County	Road & Bridge	66,670,771	0.2111	0.2111	140,742	
	Special Road & Bridge	66,670,771	0.3244	0.3244	216,280	2021
Garrison SRD Christian County	Road & Bridge	2,327,920	0.2335	0.2335	5,436	
Ozark SRD Christian County	Road & Bridge	508,889,410	0.1401	0.1401	712,954	
Selmore SRD Christian County	Road & Bridge	22,482,263	0.1738	0.1738	39,074	
South Sparta SRD Christian County	Road & Bridge	11,508,796	0.1684	0.1684	19,381	
Stoneshire SRD Christian County	Road & Bridge	4,345,702	0.1316	0.1316	5,719	
City of Billings	General Revenue	12,258,331	0.5617	0.5617	68,855	
	Parks & Recreation	12,258,331	0.1632	0.1632	20,006	
City of Clever	General Revenue	31,103,818	0.5830	0.5830	181,335	
City of Nixa	General Revenue	327,938,826	0.2990	0.2990	980,537	
City of Ozark	General Revenue	288,821,853	0.2193	0.2193	633,386	
	Parks & Recreation	288,821,853	0.0549	0.0549	158,563	
City of Sparta	General Revenue	18,211,829	0.3503	0.3503	63,796	
City of Fremont Hills	General Revenue	32,460,873	0.5887	0.5887	191,097	
Village of Saddlebrooke	General Revenue	13,789,796	0.6270	0.6270	86,462	
Christian County Library District	General Revenue	1,523,684,371	0.1875	0.1875	2,856,908	
Ozark FPD	General Revenue	613,698,530	0.3662	0.3662	2,247,364	
	Fire	613,698,530	0.2229	0.2229	1,367,934	
	Debt Service	613,698,530	0.2232	0.1700	1,043,288	
Nixa FPD	General Revenue	590,504,684	0.6121	0.6121	3,614,479	
	Debt Service	590,504,684	0.0794	0.0790	466,499	
Billings FPD	General Revenue	72,277,519	0.3767	0.3767	272,269	
Clever FPD	General Revenue	91,645,194	0.3682	0.3682	337,438	
Highlandville Rural FPD	General Revenue	102,002,057	0.3778	0.3778	385,364	
Sparta FPD	General Revenue	49,930,686	0.5538	0.5538	276,516	
Chadwick Rural FPD	General Revenue	13,149,308	0.5096	0.5096	67,009	
Christian County Health Department	General Revenue	1,523,684,371	0.0416	0.0416	633,853	
Chadwick R-I School District	Operating Funds-Schools	16,580,328	3.3966	3.3966	563,167	D
	Debt Service	16,580,328	1.0424	1.0050	166,632	
Nixa Public School District	Operating Funds-Schools	600,529,937	3.4366	3.4366	20,637,812	D
	Debt Service	600,529,937	2.1095	1.0666	6,405,252	
Sparta R-III School District	Operating Funds-Schools	49,423,292	3.2222	3.2222	1,592,517	D
	Debt Service	49,423,292	1.7327	0.8778	433,838	
Billings R-IV School District	Operating Funds-Schools	43,064,618	3.0809	3.0809	1,326,778	D
	Debt Service	43,064,618	1.3544	0.9500	409,114	
Clever R-V School District	Operating Funds-Schools	91,282,640	3.4094	3.4094	3,112,190	D
	Debt Service	91,282,640	1.2465	1.2300	1,122,776	
Ozark R-VI School District	Operating Funds-Schools	576,612,649	3.0853	3.0853	17,790,230	D
	Debt Service	576,612,649	1.1324	1.0547	6,081,534	

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<u>Christian</u>						
Spokane R-VII School District	Operating Funds-Schools	81,466,877	3.3016	3.3016	2,689,710	D
	Debt Service	81,466,877	0.7814	0.7445	606,521	
Christian County	General Revenue	1,523,684,371	0.2125	0.0576	877,642	
	Developmental Dis. Board	1,523,684,371	0.0749	0.0749	1,141,240	
	Senior Services	1,523,684,371	0.0469	0.0469	714,608	
	Common Road District 1	149,718,029	0.0981	0.0981	146,873	
	Common Road District 2	302,148,906	0.0000	0.0000	0	
<u>Clark</u>						
Clark County Ambulance District	General Revenue	128,038,002	0.1504	0.1504	192,569	
Clark County NHD	General Revenue	128,038,002	0.3486	0.3486	446,340	
Wayland SRD Clark County	Road & Bridge	16,970,589	0.3229	0.3229	54,798	
City of Alexandria	General Revenue	1,674,258	0.8990	0.8990	15,052	
City of Kahoka	General Revenue	19,565,786	0.7900	0.7900	154,570	
	Parks & Recreation	19,565,786	0.1500	0.1500	29,349	
	Library	19,565,786	0.2400	0.2400	46,958	
Village of Luray	General Revenue	360,250	0.6000	0.6000	2,162	
City of Wayland	General Revenue	5,153,715	0.7395	0.7395	38,112	
	Streets	5,153,715	0.2466	0.2466	12,709	
City of Wyaconda	General Revenue	2,056,054	0.9985	0.9985	20,530	
City of Revere	General Revenue	802,910	0.9840	0.9840	7,901	
Clark County Library District	General Revenue	107,943,975	0.0979	0.0979	105,677	
Alexandria FPD	General Revenue	12,014,791	0.2280	0.2280	27,394	
Clark County Health Department	General Revenue	128,038,002	0.2500	0.2500	320,095	
Clark County R-I School District	Operating Funds-Schools	103,675,550	2.8385	2.7500	2,851,078	E
	Debt Service	103,675,550	0.9988	0.7500	777,567	
Clark County	General Revenue	128,038,002	0.4964	0.3480	445,572	
	Road & Bridge	108,862,631	0.3500	0.3500	381,019	
	Special Road & Bridge	108,862,631	0.3537	0.3537	385,047	2023
	Senior Services	128,038,002	0.0500	0.0500	64,019	
<u>Clay</u>						
Eastern Clay Ambulance District	General Revenue	38,765,697	0.2271	0.2271	88,037	
New Liberty Hospital District	General Revenue	1,562,722,692	0.1352	0.1352	2,112,801	
City of Avondale	General Revenue	5,144,363	0.4068	0.4068	20,927	
	Debt Service	5,144,363	1.1500	1.1500	59,160	
Village of Birmingham	General Revenue	5,670,532	0.3368	0.3368	19,098	
Village of Claycomo	General Revenue	88,076,537	0.3256	0.3256	286,777	
City of Excelsior Springs	General Revenue	180,045,344	0.5903	0.5903	1,062,808	
	Hospital	180,045,344	0.1662	0.1662	299,235	
	Parks	180,045,344	0.1662	0.1662	299,235	
	Recreation	180,045,344	0.1662	0.1662	299,235	
City of Glenaire	General Revenue	8,345,585	0.5448	0.5448	45,467	
City of Holt	General Revenue	6,464,734	0.4328	0.4328	27,979	
City of Kearney	General Revenue	224,391,701	0.5041	0.5041	1,131,159	
	Debt Service	224,391,701	0.8850	0.0500	112,196	
City of Liberty	General Revenue	624,732,692	0.6995	0.6775	4,232,564	
	Parks & Recreation	624,732,692	0.1232	0.1193	745,306	
City of Missouri City	General Revenue	2,702,697	0.7875	0.7875	21,284	
City of Mosby	General Revenue	3,064,808	0.8502	0.8502	26,057	

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<u>Clay</u>						
City of North Kansas City	General Revenue	347,388,229	0.3659	0.3659	1,271,094	
	Parks & Recreation	347,388,229	0.1620	0.1620	562,769	
	Library	347,388,229	0.2430	0.2430	844,153	
	Pension	347,388,229	0.1782	0.1782	619,046	
Village of Oaks	General Revenue	2,832,825	0.4612	0.4612	13,065	2021
	Fire	2,832,825	0.2914	0.2914	8,255	2021
Village of Oakview	General Revenue	6,888,311	0.3939	0.3939	27,133	
	Fire	6,888,311	0.1200	0.1200	8,266	
	General Revenue-Temp	6,888,311	0.2821	0.2821	19,432	2023
Village of Oakwood	General Revenue	5,393,605	0.2355	0.2355	12,702	
	Fire	5,393,605	0.2815	0.2815	15,183	2021
Village of Oakwood Park	General Revenue	2,880,195	0.4253	0.4253	12,249	
City of Pleasant Valley	General Revenue	55,504,566	0.6017	0.6017	333,971	
Village of Prathersville	General Revenue	3,544,061	0.2649	0.2649	9,388	
City of Randolph	General Revenue	8,364,148	0.5000	0.5000	41,821	
City of Smithville	General Revenue	218,117,390	0.4126	0.4126	899,952	
	Debt Service	218,117,390	0.2011	0.0000	0	
Kearney Fire & Rescue Protection	General Revenue	422,229,927	0.4497	0.4497	1,898,768	
	Ambulance	422,229,927	0.2468	0.2468	1,042,063	
	Dispatch	422,229,927	0.0261	0.0261	110,202	
	Debt Service	422,229,927	0.0754	0.0754	318,361	
Holt Community FPD	General Revenue	87,954,891	0.5410	0.5410	475,836	
	Ambulance	87,954,891	0.2663	0.2663	234,224	
	Debt Service	87,954,891	0.1704	0.1704	149,875	
Fishing River FPD	General Revenue	71,057,875	0.2769	0.2769	196,759	
Historic Downtown Liberty CID	General Revenue	4,819,540	0.4311	0.4311	20,777	2046
Clay County Public Health Center	General Revenue	5,411,542,160	0.0857	0.0857	4,637,692	
210 Highway TDD	General Revenue	42,884,281	0.0733	0.0733	31,434	
Kearney R-I School District	Operating Funds-Schools	459,194,388	3.5840	3.5840	16,457,527	^D
	Debt Service	459,194,388	1.2738	1.1902	5,465,332	
Smithville R-II School District	Operating Funds-Schools	322,919,380	3.0432	3.0432	9,827,083	^D
	Operating Funds-Temp	322,919,380	0.6960	0.6960	2,247,519	2041
	Debt Service	322,919,380	1.3922	1.1012	3,555,988	
Excelsior Springs 40 SD	Operating Funds-Schools	265,291,932	3.9033	3.9033	10,355,140	^D
	Debt Service	265,291,932	2.4265	1.3229	3,509,547	
Liberty 53 School District	Operating Funds-Schools	1,380,666,152	4.3683	4.3683	60,311,640	^D
	Debt Service	1,380,666,152	3.0819	1.5594	21,530,108	
Missouri City 56 School District	Operating Funds-Schools	8,841,456	3.9192	3.7519	331,723	
North Kansas City 74 SD	Operating Funds-Schools	2,803,443,830	4.3763	4.3763	122,687,112	^D
	Debt Service	2,803,443,830	1.2900	1.2900	36,164,425	
Clay County	General Revenue	5,411,542,160	0.2295	0.0338	1,829,101	
	Parks & Recreation	5,411,542,160	0.0000	0.0000	0	
	Road & Bridge	5,411,542,160	0.0697	0.0697	3,771,845	
	Developmental Dis. Board	5,411,542,160	0.1028	0.1028	5,563,065	
	Mental Health	5,411,542,160	0.0857	0.0857	4,637,692	
	Senior Services	5,411,542,160	0.0427	0.0427	2,310,729	
<u>Clinton</u>						
Cameron Ambulance District	General Revenue	127,718,446	0.2068	0.0000	0	

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<u>Clinton</u>						
Tri-County Ambulance District	General Revenue	255,622,913	0.2656	0.1863	476,225	
Cameron SRD Clinton County	Road & Bridge	71,669,345	0.2609	0.2609	186,985	
	Special Road & Bridge	71,669,345	0.3500	0.3500	250,843	2021
Plattsburg SRD Clinton County	Road & Bridge	44,603,541	0.2655	0.2655	118,422	
	Special Road & Bridge	44,603,541	0.3352	0.3352	149,511	2022
City of Cameron	General Revenue	78,985,997	0.6658	0.6658	525,889	
	Parks & Recreation	78,985,997	0.1621	0.1621	128,036	
	Band	78,985,997	0.0922	0.0922	72,825	
	Library	78,985,997	0.1852	0.1852	146,282	
City of Gower	General Revenue	17,700,493	0.5693	0.5693	100,769	
City of Lathrop	General Revenue	25,629,756	0.5618	0.5618	143,988	
	Parks & Recreation	25,629,756	0.1478	0.1478	37,881	
	Debt Service	25,629,756	0.4586	0.4586	117,538	
City of Plattsburg	General Revenue	29,937,603	0.5662	0.5662	169,507	
	Police	29,937,603	0.2148	0.2148	64,306	
	Parks	29,937,603	0.1371	0.1371	41,044	
	Recreation	29,937,603	0.0476	0.0476	14,250	
	Lights	29,882,260	0.2500	0.1474	44,046 ^A	2024
	Cemetery	29,882,260	0.0200	0.0184	5,498 ^A	
City of Trimble	General Revenue	8,212,883	0.3364	0.3364	27,628	
Village of Turney	General Revenue	1,571,342	0.3917	0.3917	6,155	
Gower FPD	General Revenue	56,560,877	0.2592	0.2592	146,606	
Lathrop Fire & Rescue	General Revenue	75,903,953	0.3411	0.3411	258,908	
Plattsburg FPD	General Revenue	75,035,054	0.4392	0.4392	329,554	
Cameron FPD	General Revenue	61,545,434	0.2748	0.2748	169,127	
Clinton County Health Department	General Revenue	352,164,777	0.0899	0.0899	316,596	
Clinton County Extension District	General Revenue	351,904,659	0.0375	0.0375	131,964 ^A	
Cameron R-I School District	Operating Funds-Schools	134,007,049	3.3069	3.3069	4,431,479 ^D	
	Debt Service	134,007,049	1.0535	0.9900	1,326,670	
Lathrop R-II School District	Operating Funds-Schools	76,722,993	4.2064	4.2064	3,227,276 ^D	
	Debt Service	76,722,993	0.9872	0.9725	746,131	
Clinton County R-III SD	Operating Funds-Schools	85,258,865	3.9134	3.9134	3,336,520 ^D	
	Debt Service	85,258,865	1.4147	1.0000	852,589	
Clinton County	General Revenue	352,116,773	0.3493	0.2455	864,447	
	Common Road District	236,509,324	0.2651	0.2651	626,986	
	Special Road & Bridge	236,509,324	0.3362	0.3362	795,144	2022
	Developmental Dis. Board	352,413,243	0.0899	0.0899	316,820	
<u>Cole</u>						
Village of Centertown	General Revenue	4,042,186	0.7500	0.7500	30,316	
City of Jefferson City	General Revenue	936,659,522	0.4698	0.4600	4,308,634	
	Firemen Retirement	936,659,522	0.0982	0.0961	900,130	
City of Lohman	General Revenue	2,293,636	0.3182	0.3182	7,298	
City of Russellville	General Revenue	7,669,138	0.8225	0.8225	63,079	
City of Taos	General Revenue	19,585,780	0.2788	0.2788	54,605	
Jefferson City-Cole County PLD	General Revenue	1,527,054,495	0.2000	0.2000	3,054,109	
Cole County FPD	General Revenue	211,616,282	0.5700	0.5700	1,206,213	
Regional West FPD	General Revenue	214,066,193	0.2950	0.2950	631,495	
Osage FPD	General Revenue	154,137,335	0.3000	0.3000	462,412	

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<u>Cole</u>						
Russellville-Lohman FPD	General Revenue	56,546,395	0.5556	0.5556	314,172	B
Cole County R-I School District	Operating Funds-Schools	61,790,990	3.7248	3.5100	2,168,864	D
	Debt Service	61,790,990	1.3243	0.9500	587,014	
Cole County R-II School District	Operating Funds-Schools	127,968,805	3.0505	3.0500	3,903,049	D
	Debt Service	127,968,805	1.2345	1.2100	1,548,423	
Cole County R-V School District	Operating Funds-Schools	76,014,620	3.3862	3.3862	2,574,007	D
	Debt Service	76,014,620	0.2820	0.2383	181,143	
Jefferson City School District	Operating Funds-Schools	1,389,112,385	4.2142	3.8951	54,107,317	
	Debt Service	1,389,112,385	0.9232	0.9028	12,540,907	
Cole County	General Revenue	1,527,054,495	0.3457	0.0619	945,247	
	Road & Bridge	1,527,054,495	0.2779	0.2779	4,243,684	
	Developmental Dis. Board	1,527,054,495	0.0927	0.0927	1,415,580	
<u>Cooper</u>						
Cooper County NHD	General Revenue	49,655,089	0.1395	0.1395	69,269	
City of Blackwater	General Revenue	1,769,023	0.9298	0.9298	16,448	
City of Boonville	General Revenue	108,917,148	0.7031	0.7031	765,796	
City of Bunceton	General Revenue	2,380,720	0.9509	0.9509	22,638	
City of Otterville	General Revenue	3,489,420	0.8414	0.8414	29,360	
	Debt Service	3,489,420	2.2054	2.2054	76,956	
City of Pilot Grove	General Revenue	5,914,658	0.7490	0.7490	44,301	
City of Prairie Home	General Revenue	2,736,662	0.8953	0.8953	24,501	
Village of Wooldridge	General Revenue	335,731	0.5856	0.5856	1,966	
Cooper County FPD	General Revenue	92,967,165	0.4665	0.4665	433,692	
	Debt Service	92,967,165	0.3600	0.3600	334,682	
Otterville FPD	General Revenue	16,744,306	0.2948	0.2948	49,362	
Prairie Home Rural FPD	General Revenue	15,368,854	0.2454	0.2454	37,715	
Blackwater Volunteer Rural FPD	General Revenue	21,738,620	0.2436	0.2436	52,955	
Pilot Grove Area FPD	General Revenue	26,453,178	0.2876	0.2876	76,079	
Cooper County Public Health Center	General Revenue	283,419,575	0.1964	0.1964	556,636	
Blackwater R-II School District	Operating Funds-Schools	11,168,308	3.8695	3.8695	432,158	BD
Cooper County R-IV School District	Operating Funds-Schools	11,518,194	4.4004	4.4004	506,847	D
Prairie Home R-V School District	Operating Funds-Schools	17,104,047	4.2944	4.2944	734,516	D
	Debt Service	17,104,047	0.6393	0.4664	79,773	
Otterville R-VI School District	Operating Funds-Schools	18,402,131	3.5009	3.5009	644,240	D
	Debt Service	18,402,131	0.7709	0.6700	123,294	
Pilot Grove C-4 School District	Operating Funds-Schools	23,923,705	3.0941	3.0941	740,223	D
	Operating Funds-Temp	23,923,705	0.6723	0.6723	160,839	2026
	Debt Service	23,923,705	0.7173	0.7173	171,605	
Boonville R-I School District	Operating Funds-Schools	162,717,387	3.8450	3.8450	6,256,484	D
	Debt Service	162,717,387	1.2315	1.0699	1,740,913	
Cooper County	General Revenue	283,419,575	0.4252	0.2153	610,202	
	Road & Bridge	283,419,575	0.3138	0.3138	889,371	
	Developmental Dis. Board	283,419,575	0.1963	0.1963	556,353	
<u>Crawford</u>						
North Crawford Ambulance District	General Revenue	237,244,562	0.2688	0.0858	203,556	
Steelville Ambulance District	General Revenue	89,459,541	0.3164	0.1808	161,743	
City of Bourbon	General Revenue	11,632,164	0.8274	0.8274	96,245	
	Parks & Recreation	11,632,164	0.0962	0.0962	11,190	

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<u>Crawford</u>						
City of Bourbon	Police	11,632,164	0.3924	0.3924	45,645	
Village of Leasburg	General Revenue	2,087,528	0.4990	0.4990	10,417	
City of Steelville	General Revenue	16,947,410	0.5585	0.5585	94,651	
Crawford County Library District	General Revenue	344,986,505	0.1943	0.1943	670,309	
Bourbon FPD	General Revenue	57,893,839	0.2636	0.1226	70,978	
Steelville FPD	General Revenue	102,113,078	0.2938	0.2938	300,008	
Cuba Community FPD	Fire	135,980,555	0.2931	0.2931	398,559	
Crawford County R-I SD	Operating Funds-Schools	78,938,164	2.9812	2.9812	2,353,305	D
	Debt Service	78,938,164	0.9532	0.9350	738,072	
Crawford County R-II SD	Operating Funds-Schools	138,072,187	2.9503	2.7500	3,796,985	E
	Debt Service	138,072,187	0.6009	0.5600	773,204	
Steelville R-III School District	Operating Funds-Schools	73,997,137	3.0989	3.0989	2,293,097	D
	Debt Service	73,997,137	1.0119	0.7700	569,778	
Crawford County	General Revenue	364,872,794	0.0000	0.0000	0	
	Road & Bridge	371,684,318	0.2012	0.2012	747,829	
	Developmental Dis. Board	364,928,541	0.0931	0.0931	339,748	
	Senior Services	364,928,541	0.0464	0.0464	169,327	
<u>Dade</u>						
Dade County NHD	General Revenue	96,513,121	0.2490	0.2490	240,318	
Good Shepherd NHD	General Revenue	40,757,968	0.1545	0.1545	62,971	
Village of Dadeville	General Revenue	1,600,832	0.4500	0.4500	7,204	
City of Everton	General Revenue	1,830,074	1.0000	1.0000	18,301	
	Parks & Recreation	1,830,074	0.1000	0.1000	1,830	
City of Greenfield	General Revenue	15,103,626	0.4681	0.4681	70,700	
	Parks & Recreation	15,103,626	0.0000	0.0000	0	
	Streets	15,103,626	0.1893	0.1893	28,591	
Village of South Greenfield	General Revenue	1,077,439	0.4172	0.4172	4,495	
City of Lockwood	General Revenue	8,144,478	0.5905	0.5905	48,093	
	Parks & Recreation	8,144,478	0.1574	0.1574	12,819	
	Library	8,144,478	0.1870	0.1870	15,230	
Dade County Library District	General Revenue	128,706,822	0.0932	0.0932	119,955	
Dadeville Rural FPD	General Revenue	13,736,587	0.1833	0.1833	25,179	
Dade County R-IV Rural FPD	General Revenue	50,965,240	0.1889	0.1889	96,273	
Lockwood FPD	General Revenue	47,803,200	0.1899	0.1899	90,778	
Dade County Health Department	General Revenue	137,369,712	0.0923	0.0923	126,792	
Lockwood R-I School District	Operating Funds-Schools	41,877,812	3.4800	3.4800	1,457,348	D
	Debt Service	41,877,812	0.8109	0.6000	251,267	
Dadeville R-II School District	Operating Funds-Schools	13,295,248	3.4411	3.4300	456,027	D
	Debt Service	13,295,248	1.1291	0.9900	131,623	
Everton R-III School District	Operating Funds-Schools	12,742,282	4.0681	4.0681	518,369	D
	Debt Service	12,742,282	0.6046	0.5500	70,083	
Greenfield R-IV School District	Operating Funds-Schools	43,536,677	3.5714	3.5714	1,554,869	BD
	Debt Service	43,536,677	0.5862	0.5858	255,038	
Dade County	General Revenue	137,369,712	0.3422	0.2162	296,993	
	Road & Bridge	137,369,712	0.4979	0.4979	683,964	
<u>Dallas</u>						
City of Buffalo	General Revenue	34,029,516	0.5915	0.0000	0	
City of Urbana	General Revenue	3,565,308	0.7157	0.7157	25,517	

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<u>Dallas</u>						
Dallas County Library District	General Revenue	198,800,498	0.0925	0.0925	183,890	
Southern Dallas County FPD	General Revenue	33,081,620	0.3760	0.3760	124,387	
Elkland FPD	General Revenue	19,502,734	0.2729	0.2729	53,223	
Dallas County Health Department	General Revenue	198,800,498	0.0930	0.0930	184,884	
Dallas County R-I School District	Operating Funds-Schools	142,619,969	3.3116	3.3116	4,723,003 ^D	
	Operating Funds-Temp	142,619,969	0.4600	0.4600	656,052	2044
Dallas County	General Revenue	198,800,498	0.3508	0.1792	356,250	
	Road & Bridge	198,800,498	0.2607	0.2607	518,273	
	Senior Services	198,800,498	0.0500	0.0500	99,400	
<u>Daviess</u>						
Community Ambulance District	General Revenue	132,786,257	0.3499	0.3499	464,619	
West Fork of Big Creek WSD	General Revenue	1,351,162	0.1520	0.1520	2,054	
Jamesport SRD Daviess County	Road & Bridge	14,063,990	0.3959	0.3959	55,679	
	Special Road & Bridge	14,063,990	0.2500	0.2500	35,160 ^A	2024
Lock Springs SRD Daviess County	Road & Bridge	5,129,328	0.3180	0.3180	16,311	
	Special Road & Bridge	5,129,328	0.3500	0.3500	17,953 ^A	2024
Daviess County SRD 1	Road & Bridge	28,066,731	0.2123	0.2123	59,586	
	Special Road & Bridge	28,066,731	0.3500	0.3500	98,234	2023
Village of Altamont	General Revenue	1,178,871	0.5548	0.5548	6,540	
City of Coffey	General Revenue	466,009	1.0000	1.0000	4,660	
City of Gallatin	General Revenue	15,340,952	0.6438	0.6438	98,765	
	Parks & Recreation	15,340,952	0.2290	0.2290	35,131	
	Band	15,340,952	0.0200	0.0200	3,068	
City of Jamesport	General Revenue	4,023,090	0.7495	0.7495	30,153	
	Parks & Recreation	4,023,090	0.1775	0.1775	7,141	
Village of Jameson	General Revenue	475,550	0.5000	0.5000	2,378	
	General Revenue-Temp	475,550	0.2000	0.2000	951	2021
Village of Lock Springs	General Revenue	460,705	0.4003	0.4003	1,844	
City of Pattonsburg	General Revenue	2,048,966	1.0000	1.0000	20,490	
Village of Winston	General Revenue	1,566,816	0.4396	0.4396	6,888	
	Streets	1,566,816	0.3000	0.3000	4,700	2022
Daviess County Library District	General Revenue	150,850,555	0.1853	0.1853	279,526	
Benton Township Daviess County	General Revenue	6,839,182	0.1000	0.1000	6,839	
	Road & Bridge	6,839,182	0.5000	0.5000	34,196	
Colfax Township Daviess County	General Revenue	8,139,281	0.0991	0.0991	8,066	
	Road & Bridge	8,139,281	0.4960	0.4960	40,371	
	Special Road & Bridge	8,139,281	0.2500	0.2500	20,348 ^A	2024
Grand River Township Daviess County	General Revenue	6,466,499	0.1000	0.1000	6,466	
	Road & Bridge	6,466,499	0.5000	0.5000	32,332	
	Special Road & Bridge	6,466,499	0.3500	0.3500	22,633 ^A	2024
Harrison Township Daviess County	General Revenue	4,658,181	0.0780	0.0780	3,633	
	Road & Bridge	4,658,181	0.3857	0.3857	17,967	
	Special Road & Bridge	4,658,181	0.3500	0.3500	16,304 ^A	2024
Jackson Township Daviess County	General Revenue	13,879,611	0.0921	0.0921	12,783	
	Road & Bridge	8,742,581	0.5000	0.5000	43,713	
	Special Road & Bridge	8,742,581	0.3500	0.3500	30,599 ^A	2024
Jamesport Township Daviess County	General Revenue	13,246,990	0.0998	0.0998	13,220	
Jefferson Township Daviess County	General Revenue	6,705,315	0.0993	0.0993	6,658	

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<u>Daviess</u>						
Jefferson Township Daviess County	Road & Bridge	6,705,315	0.4726	0.4726	31,689	
	Special Road & Bridge	6,705,315	0.3500	0.3500	23,469 ^A	2024
Liberty Township Daviess County	General Revenue	34,968,056	0.0645	0.0645	22,554	
	Road & Bridge	6,901,325	0.4912	0.4912	33,899	
Lincoln Township Daviess County	General Revenue	5,521,111	0.0999	0.0999	5,516	
	Road & Bridge	5,521,111	0.4996	0.4996	27,583	
	Special Road & Bridge	5,521,111	0.3500	0.3500	19,324 ^A	2024
Marion Township Daviess County	General Revenue	5,155,545	0.0822	0.0822	4,238	
	Road & Bridge	5,155,545	0.5000	0.5000	25,778	
	Special Road & Bridge	5,155,545	0.3500	0.3500	18,044 ^A	2024
Monroe Township Daviess County	General Revenue	4,135,070	0.1000	0.1000	4,135	
	Road & Bridge	4,135,070	0.5000	0.5000	20,675	
	Special Road & Bridge	4,135,070	0.3500	0.3500	14,473 ^A	2024
Salem Township Daviess County	General Revenue	7,490,223	0.1000	0.1000	7,490	
	Road & Bridge	7,490,223	0.5000	0.5000	37,451	
	Special Road & Bridge	7,490,223	0.3500	0.3500	26,216 ^A	2024
Sheridan Township Daviess County	General Revenue	6,424,999	0.0961	0.0961	6,174	
	Road & Bridge	6,424,999	0.4466	0.4466	28,694	
	Special Road & Bridge	6,424,999	0.3500	0.3500	22,487 ^A	2024
Union Township Daviess County	General Revenue	22,661,326	0.0525	0.0525	11,897	
	Road & Bridge	22,661,326	0.3997	0.3997	90,577	
Washington Township Daviess County	General Revenue	3,735,026	0.1000	0.1000	3,735	
	Road & Bridge	3,735,026	0.5000	0.5000	18,675	
	Special Road & Bridge	3,735,026	0.3500	0.3500	13,073 ^A	2024
K.A.W. FPD	General Revenue	35,395,746	0.4832	0.4832	171,032	
Jameson FPD	General Revenue	7,359,655	0.3000	0.3000	22,079	
Coffey FPD	General Revenue	5,703,895	0.3000	0.3000	17,112	
Pattonsburg Rescue & FPD	General Revenue	15,359,114	0.3000	0.3000	46,077	
Gallatin FPD	General Revenue	33,271,053	0.3000	0.3000	99,813	
Daviess County Health Department	General Revenue	150,850,555	0.2428	0.2428	366,265	
Pattonsburg R-II School District	Operating Funds-Schools	15,711,874	4.7022	4.7022	738,804 ^D	
	Debt Service	15,711,874	0.7508	0.5623	88,348	
Winston R-VI School District	Operating Funds-Schools	27,506,005	2.9566	2.9566	813,243 ^D	
	Operating Funds-Temp	27,506,005	1.2400	1.2400	341,074	2035
North Daviess R-III School District	Operating Funds-Schools	12,865,637	5.4500	5.3570	689,212 ^D	
Gallatin R-V School District	Operating Funds-Schools	50,721,426	4.4709	4.4709	2,267,704 ^D	
Tri-County R-VII School District	Operating Funds-Schools	24,330,504	4.3270	4.0770	991,955 ^D	
	Operating Funds-Temp	24,330,504	0.2500	0.2500	60,826	2023
Daviess County	General Revenue	150,850,555	0.2717	0.2717	409,861	
	Developmental Dis. Board	150,850,555	0.0930	0.0930	140,291	
	Senior Services	150,850,555	0.0500	0.0500	75,425	
<u>DeKalb</u>						
DeKalb-Clinton Ambulance District 1	General Revenue	135,138,061	0.3000	0.3000	405,414	
Grindstone-Lost-Muddy-Creek WSD	General Revenue	50,881,784	0.1266	0.1266	64,416	
Village of Amity	General Revenue	425,734	0.4647	0.4647	1,978	
City of Clarksdale	General Revenue	1,657,154	0.7556	0.7556	12,521	
	Lights	1,657,154	0.2361	0.2361	3,913	
	Streets	1,657,154	0.2597	0.2597	4,304	

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DeKalb						
City of Maysville	General Revenue	10,394,473	0.8497	0.8497	88,322	2023
	Streets	10,394,473	0.5000	0.5000	51,972 ^B	
City of Stewartsville	General Revenue	7,189,371	0.5354	0.5354	38,492	
	Lights	7,189,371	0.2752	0.2752	19,785	
	Streets	7,189,371	0.1781	0.1781	12,804	
City of Union Star	General Revenue	2,357,733	0.5106	0.5106	12,039	
	Lights	2,357,733	0.2279	0.2279	5,373	
	Streets	2,357,733	0.3927	0.3927	9,259	
	Debt Service	2,357,733	0.6409	0.6409	15,111	
Village of Weatherby	General Revenue	572,951	0.4452	0.4452	2,551	2023
	General Revenue-Temp	572,951	0.2935	0.2935	1,682	
City of Osborn	General Revenue	4,106,531	0.7810	0.7810	32,072	
Adams Township DeKalb County	General Revenue	9,197,865	0.1000	0.1000	9,198	
	Road & Bridge	9,197,865	0.4150	0.4150	38,171	
	Special Road & Bridge	9,197,865	0.1421	0.1421	13,070	
Camden Township DeKalb County	General Revenue	29,000,645	0.1000	0.1000	29,001	2022
	Road & Bridge	29,000,645	0.3659	0.3659	106,113	
Colfax Township DeKalb County	General Revenue	27,108,148	0.1000	0.1000	27,108	
	Road & Bridge	27,108,148	0.4633	0.4633	125,592	
	Special Road & Bridge	27,108,148	0.3500	0.3500	94,879	
Dallas Township DeKalb County	General Revenue	6,073,828	0.0964	0.0964	5,855	2023
	Road & Bridge	6,073,828	0.4153	0.4153	25,225	
	Special Road & Bridge	6,073,828	0.3375	0.3375	20,499	
Grand River Township DeKalb County	General Revenue	45,706,903	0.1000	0.1000	45,707	2021
	Road & Bridge	45,706,903	0.4411	0.4411	201,613	
Grant Township DeKalb County	General Revenue	7,085,998	0.0996	0.0996	7,058	2023
	Road & Bridge	7,085,998	0.4980	0.4980	35,288	
	Special Road & Bridge	7,085,998	0.3486	0.3486	24,702	
Polk Township DeKalb County	General Revenue	37,526,147	0.1000	0.1000	37,526	
	Road & Bridge	37,526,147	0.4590	0.4590	172,245	
Sherman Township DeKalb County	General Revenue	25,197,613	0.0620	0.0620	15,623	2023
	Road & Bridge	25,197,613	0.2526	0.2526	63,649	
	Special Road & Bridge	25,197,613	0.3500	0.3500	88,192	
Washington Township DeKalb County	General Revenue	29,086,662	0.0760	0.0760	22,106	
	Road & Bridge	29,086,662	0.2872	0.2872	83,537	
Osborn FPD	General Revenue	26,868,788	0.2153	0.2153	57,849	
Stewartsville FPD	General Revenue	34,169,346	0.2283	0.2283	78,009	
Central DeKalb County FPD	General Revenue	55,354,361	0.2603	0.2603	144,087	
Clarksdale FPD	General Revenue	20,010,830	0.3147	0.3147	62,974	
Union Star FPD	General Revenue	35,360,409	0.2705	0.2705	95,650	
Osborn R-O School District	Operating Funds-Schools	20,962,606	4.8000	4.8000	1,006,205 ^D	
	Debt Service	20,962,606	0.7185	0.4600	96,428	
Maysville R-I School District	Operating Funds-Schools	73,049,928	4.0577	4.0577	2,964,147 ^D	
Union Star R-II School District	Operating Funds-Schools	28,942,208	5.1885	5.0885	1,472,724 ^D	
Stewartsville C-2 School District	Operating Funds-Schools	21,004,376	3.8657	3.8657	811,966 ^D	
	Debt Service	21,004,376	0.6204	0.5015	105,337	
DeKalb County	General Revenue	215,983,984	0.3714	0.1232	266,092	
	Developmental Dis. Board	215,983,984	0.0881	0.0881	190,282	

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Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>DeKalb</u>						
DeKalb County	Senior Services	215,983,984	0.0294	0.0294	63,499	
<u>Dent</u>						
Salem Memorial Hospital District	General Revenue	266,203,035	0.2400	0.2400	638,887	
City of Salem	General Revenue	49,650,830	0.6746	0.6746	334,944	
	Library	49,650,830	0.3000	0.3000	148,952	
Dent County FPD	General Revenue	107,091,182	0.2377	0.2377	254,556	
Dent County Health Center	General Revenue	179,762,905	0.0959	0.0959	172,393	
Salem R-80 School District	Operating Funds-Schools	72,693,570	2.7500	2.7500	1,999,073	D
	Debt Service	72,693,570	0.6706	0.4500	327,121	
Oak Hill R-I School District	Operating Funds-Schools	16,555,326	3.0612	3.0610	506,759	D
	Operating Funds-Temp	16,555,326	0.3690	0.3690	61,089	2026
Green Forest R-II School District	Operating Funds-Schools	23,125,890	2.7500	2.7500	635,962	D
Dent-Phelps R-III School District	Operating Funds-Schools	37,906,446	2.7500	2.7500	1,042,427	D
North Wood R-IV School District	Operating Funds-Schools	22,654,070	3.0897	3.0884	699,648	D
Dent County	General Revenue	179,762,905	0.3038	0.1300	233,692	
	Road & Bridge	179,762,905	0.2550	0.2550	458,395	
	Developmental Dis. Board	179,762,905	0.1341	0.1341	241,062	
	Senior Services	179,762,905	0.0480	0.0480	86,286	
<u>Douglas</u>						
Ava Ambulance District	General Revenue	123,928,228	0.1117	0.0000	0	
Douglas County Library District	General Revenue	167,788,403	0.0795	0.0795	133,392	
Douglas County Health Department	General Revenue	167,788,403	0.1945	0.1945	326,348	
Skyline R-II School District	Operating Funds-Schools	12,315,195	3.2464	3.2464	399,800	D
Plainview R-VIII School District	Operating Funds-Schools	8,820,084	2.7500	2.7500	242,552	D
Ava R-I School District	Operating Funds-Schools	114,630,145	2.7500	2.7500	3,152,329	D
Douglas County	General Revenue	167,788,403	0.2876	0.0900	151,010	
	Road & Bridge	167,788,403	0.2082	0.2082	349,335	
	Developmental Dis. Board	167,788,403	0.0795	0.0795	133,392	
<u>Dunklin</u>						
City of Arbyrd	General Revenue	3,041,405	1.0000	1.0000	30,414	
City of Campbell	General Revenue	9,825,146	0.0000	0.0000	0	
City of Cardwell	General Revenue	2,455,091	0.7375	0.7375	18,106	
	Streets	2,455,091	0.2000	0.2000	4,910	
City of Clarkton	General Revenue	5,099,638	0.7702	0.7702	39,277	
City of Holcomb	General Revenue	3,114,067	0.8216	0.8216	25,585	
City of Hornersville	General Revenue	3,569,190	0.9814	0.9814	35,028	
City of Kennett	General Revenue	91,791,765	0.0000	0.0000	0	
	Parks & Recreation	91,791,765	0.0000	0.0000	0	
	Parks	91,791,765	0.0000	0.0000	0	
City of Malden	General Revenue	33,334,664	0.7733	0.7733	257,777	
City of Senath	General Revenue	10,121,357	0.6557	0.6546	66,254	
	Health	10,121,357	0.1151	0.1149	11,629	
Buffalo Township Dunklin County	General Revenue	9,527,636	0.1000	0.1000	9,528	
	Road & Bridge	9,527,636	0.3406	0.3406	32,451	
Clay Township Dunklin County	General Revenue	20,365,875	0.1000	0.1000	20,366	
	Road & Bridge	20,365,875	0.3459	0.3459	70,446	
Cotton Hill Township Dunklin County	General Revenue	52,323,964	0.0981	0.0981	51,330	

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<u>Dunklin</u>						
Cotton Hill Township Dunklin County	Road & Bridge	52,323,964	0.3151	0.3151	164,873	
Freeborn Township Dunklin County	General Revenue	13,038,590	0.1000	0.1000	13,039	
	Road & Bridge	13,038,590	0.2819	0.2819	36,756	
Holcomb Township Dunklin County	General Revenue	12,094,155	0.1000	0.1000	12,094	
	Road & Bridge	12,094,155	0.2884	0.2884	34,880	
Independence Township Dunklin Co	General Revenue	118,888,573	0.1000	0.1000	118,889	
	Road & Bridge	118,888,573	0.2786	0.2786	331,224	
Salem Township Dunklin County	General Revenue	29,713,840	0.1000	0.1000	29,714	
	Road & Bridge	29,713,840	0.3231	0.3231	96,005	
Union Township Dunklin County	General Revenue	58,582,004	0.1000	0.1000	58,582	
	Road & Bridge	58,582,004	0.4022	0.4022	235,617	
Dunklin County Health Department	General Revenue	314,534,637	0.1000	0.1000	314,535	
Malden R-I School District	Operating Funds-Schools	51,435,110	2.9030	2.9030	1,493,161	D
	Debt Service	51,435,110	1.0790	0.8470	435,655	
Campbell R-II School District	Operating Funds-Schools	47,686,261	3.2808	3.2722	1,560,390	D
	Debt Service	47,686,261	1.0121	0.7635	364,085	
Holcomb R-III School District	Operating Funds-Schools	23,861,400	3.3000	3.3000	787,426	D
	Debt Service	23,861,400	1.0948	0.7405	176,694	
Clarkton C-4 School District	Operating Funds-Schools	14,145,486	3.5187	3.5187	497,737	D
	Debt Service	14,145,486	0.7917	0.7000	99,018	
Senath-Hornersville C-8 SD	Operating Funds-Schools	54,073,674	3.5621	3.5621	1,926,158	D
Southland C-9 School District	Operating Funds-Schools	15,038,976	4.0142	4.0142	603,695	D
Kennett 39 School District	Operating Funds-Schools	93,284,194	3.7120	3.6900	3,442,187	D
	Debt Service	93,284,194	1.4384	1.0300	960,827	
Dunklin County	General Revenue	314,534,637	0.0000	0.0000	0	
	Library	314,534,637	0.2500	0.2500	786,337	
	Johnson Grass	314,534,637	0.0000	0.0000	0	
	Ambulance	314,534,637	0.1452	0.1452	456,704	
	Developmental Dis. Board	314,534,637	0.1000	0.1000	314,535	
<u>Franklin</u>						
Gerald Ambulance District	General Revenue	144,687,617	0.2770	0.2041	295,307	
Meramec Ambulance District	General Revenue	635,607,496	0.3910	0.3145	1,998,986	
	Dispatch	635,607,496	0.0280	0.0280	177,970	
St. Clair Ambulance District	General Revenue	257,721,435	0.3250	0.2295	591,471	
Union Ambulance District	General Revenue	428,052,058	0.1670	0.0186	79,618	
Washington Area Ambulance District	General Revenue	574,892,227	0.1577	0.0000	0	
New Haven Ambulance District	General Revenue	119,161,346	0.2779	0.1975	235,344	
City of Berger	General Revenue	2,368,382	0.8204	0.8204	19,430	
City of Gerald	General Revenue	20,350,409	0.6955	0.6955	141,537	
	Parks & Recreation	20,350,409	0.2127	0.2127	43,285	
Village of Leslie	General Revenue	1,373,758	0.4333	0.4333	5,952	
City of New Haven	General Revenue	46,963,598	0.7004	0.6998	328,651	
	Parks & Recreation	46,963,598	0.1737	0.1737	81,576	
	Debt Service	46,963,598	0.3201	0.3201	150,330	
Village of Oak Grove	General Revenue	9,847,610	0.1557	0.1557	15,333	
City of Pacific	General Revenue	152,273,408	0.4063	0.4063	618,687	
Village of Parkway	General Revenue	8,644,944	0.2363	0.2363	20,428	
City of St. Clair	General Revenue	68,300,891	0.5296	0.5296	361,722	

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Franklin						
City of St. Clair	Parks & Recreation	68,300,891	0.1653	0.1653	112,901	
City of Sullivan	General Revenue	94,599,667	0.3988	0.3988	377,263	
City of Union	General Revenue	226,188,684	0.5555	0.5555	1,256,478	
	Parks & Recreation	226,188,684	0.1337	0.1337	302,414	
City of Washington	General Revenue	391,542,032	0.5641	0.5641	2,208,689	
Village of Miramiguoa Park	General Revenue	1,154,145	0.4620	0.4620	5,332	
Washington Public Library District	General Revenue	155,303,873	0.1909	0.1909	296,475	
Scenic Regional Library District	General Revenue	3,087,816,189	0.1908	0.1908	5,891,553	
Beaufort-Leslie FPD	General Revenue	71,299,915	0.4208	0.4208	300,030	
Boles FPD	General Revenue	324,385,880	0.8845	0.8845	2,869,193	
	Debt Service	324,385,880	0.2190	0.2190	710,405	
Pacific FPD	General Revenue	301,419,469	0.9396	0.9396	2,832,137	^B
	Pension	301,419,469	0.0457	0.0457	137,749	
	Joint Dispatch	301,419,469	0.0457	0.0457	137,749	
	Debt Service	301,419,469	0.0538	0.0538	162,164	
St. Clair FPD	General Revenue	269,214,250	0.5619	0.4907	1,321,034	
Sullivan FPD	General Revenue	237,142,862	0.3767	0.1104	261,806	
	Debt Service	237,142,862	0.1768	0.1768	419,269	
Union FPD	General Revenue	414,032,850	0.5836	0.4330	1,792,762	
Gerald-Rosebud FPD	General Revenue	85,901,335	0.2371	0.2371	203,672	
New Haven-Berger FPD	General Revenue	125,381,596	0.2335	0.2335	292,766	
Washington Community FPD	General Revenue	201,138,748	0.2632	0.2632	529,397	
Crestview Sewer District	General Revenue	1,250,190	0.4444	0.4444	5,556	
St. Clair Sewer District	General Revenue	11,189,750	0.2904	0.2904	32,495	
Sylvan Manor Sunset Acres SwrD	General Revenue	1,898,440	1.1583	1.1583	21,990	
Calvey Creek Sewer District	General Revenue	22,310,683	0.3533	0.3533	78,824	
East Central College	General Revenue	2,057,394,303	0.3482	0.3482	7,163,847	
	Debt Service	2,057,394,303	0.1602	0.0990	2,036,820	
Franklin County R-II SD	Operating Funds-Schools	35,469,731	4.0247	4.0247	1,427,550	^D
Meramec Valley R-III SD	Operating Funds-Schools	414,519,763	3.2939	3.2939	13,653,866	^E
	Debt Service	414,519,763	1.0228	0.8800	3,647,774	
Union R-XI School District	Operating Funds-Schools	387,241,623	2.8305	2.7900	10,804,041	^E
	Debt Service	387,241,623	1.3993	1.0500	4,066,037	
Lonedell R-XIV School District	Operating Funds-Schools	45,396,475	3.3391	3.3391	1,515,834	^D
	Debt Service	45,396,475	0.5766	0.5713	259,350	
Spring Bluff R-XV School District	Operating Funds-Schools	32,936,951	3.0518	3.0518	1,005,170	^D
	Debt Service	32,936,951	0.8001	0.7478	246,303	
Strain-Japan R-XVI School District	Operating Funds-Schools	14,579,869	3.7451	3.7451	546,031	^{BD}
	Debt Service	14,579,869	0.1893	0.1800	26,244	
St. Clair R-XIII School District	Operating Funds-Schools	173,819,235	3.0522	3.0522	5,305,311	^D
	Debt Service	173,819,235	0.6873	0.6200	1,077,679	
Sullivan C-2 School District	Operating Funds-Schools	193,196,013	2.9687	2.9687	5,735,410	^D
	Debt Service	193,196,013	1.3243	1.1073	2,139,259	
New Haven School District	Operating Funds-Schools	45,389,186	3.8344	3.8344	1,740,403	^D
	Debt Service	45,389,186	0.7885	0.7500	340,419	
Washington School District	Operating Funds-Schools	902,754,485	3.5645	3.5645	32,178,684	^D
	Debt Service	902,754,485	0.5151	0.4700	4,242,946	
Franklin County	General Revenue	2,279,654,351	0.2770	0.1066	2,430,112	

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<u>Franklin</u>						
Franklin County	Road & Bridge	2,279,654,351	0.2005	0.2005	4,570,707	
	Developmental Dis. Board	2,279,654,351	0.0930	0.0930	2,120,079	
<u>Gasconade</u>						
Owensville Ambulance District	General Revenue	109,902,751	0.3111	0.0879	96,605	
Hermann Area Ambulance District	General Revenue	158,828,199	0.2785	0.1358	215,689	
Hermann Area Hospital District	General Revenue	150,851,550	0.9620	0.9620	1,451,192	
Gasconade Manor NHD	General Revenue	163,223,626	0.1194	0.1194	194,889	
Morrison Levee District	General Revenue	71,740	0.7834	0.7834	562	
Morrison SRD 4 Gasconade County	Road & Bridge	6,618,962	0.2461	0.2461	16,289	
City of Bland	General Revenue	3,954,792	0.9104	0.9104	36,004	
	Parks & Recreation	3,954,792	0.2436	0.2436	9,634	
	Debt Service	3,954,792	1.2178	1.2178	48,161	
City of Gasconade	General Revenue	1,693,066	0.6363	0.6363	10,773	
	Debt Service	1,693,066	1.8286	1.8286	30,959	
City of Hermann	General Revenue	44,076,506	0.3530	0.3530	155,590	
	Parks & Recreation	44,076,506	0.0091	0.0091	4,011	
	Band	44,076,506	0.0099	0.0099	4,364	
City of Morrison	General Revenue	1,481,190	0.5417	0.5417	8,024	
City of Owensville	General Revenue	41,708,211	0.3339	0.3339	139,264	
	Debt Service	41,708,211	0.4588	0.4588	191,357	
City of Rosebud	General Revenue	5,582,292	0.4004	0.4004	22,351	
Bland FPD	General Revenue	27,636,616	0.2033	0.2033	56,185	
Gasconade County Health Department	General Revenue	273,427,315	0.0921	0.0921	251,827	
Gasconade County R-II SD	Operating Funds-Schools	188,051,818	3.2485	3.1800	5,980,048	E
	Debt Service	188,051,818	0.9813	0.6700	1,259,947	
Gasconade County R-I SD	Operating Funds-Schools	138,934,165	3.3780	3.3780	4,693,196	D
	Debt Service	138,934,165	1.1867	0.9085	1,262,217	
Gasconade County	General Revenue	273,427,315	0.3470	0.1394	381,158	
	Common Road District	266,395,048	0.2541	0.2541	676,910	
	Developmental Dis. Board	273,427,315	0.0921	0.0921	251,827	
	Mental Health	273,427,315	0.0762	0.0762	208,352	
<u>Gentry</u>						
Grand River Regional AD	General Revenue	179,543,589	0.4444	0.4444	797,892	
City of Albany	General Revenue	18,225,355	0.6823	0.6823	124,352	
	Parks & Recreation	18,225,355	0.3022	0.3022	55,077	
	Library	18,225,355	0.6100	0.6100	111,175	
	Health	18,225,355	0.1903	0.1903	34,683	
Village of Darlington	General Revenue	292,620	0.5000	0.5000	1,463	
Village of Gentry	General Revenue	322,890	0.4884	0.4884	1,577	
City of King City	General Revenue	8,209,516	0.7350	0.7350	60,340	
	Parks & Recreation	8,209,516	0.1811	0.1811	14,867	
	Health	8,209,516	0.1811	0.1811	14,867	
	Police	8,209,516	0.1500	0.1500	12,314	2021
City of McFall	General Revenue	480,330	0.7174	0.7174	3,446	
City of Stanberry	General Revenue	13,623,937	0.6630	0.6630	90,327	
	Parks & Recreation	13,623,937	0.1665	0.1665	22,684	
	Streets	13,623,937	0.3912	0.3912	53,297	
Gentry County Library District	General Revenue	89,261,765	0.3000	0.3000	267,785	

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<u>Gentry</u>						
Athens Township Gentry County	General Revenue	27,755,702	0.1000	0.1000	27,756	
	Road & Bridge	27,755,702	0.4068	0.4068	112,910	
	Special Road & Bridge	27,755,702	0.2500	0.2500	69,389	2023
	Special Road District	27,755,702	0.2000	0.2000	55,511 ^A	2024
Bogle Township Gentry County	General Revenue	6,705,705	0.1000	0.1000	6,706	
	Road & Bridge	6,705,705	0.5000	0.5000	33,529	
	Special Road & Bridge	6,705,705	0.3200	0.3200	21,458	2023
	Gravel	6,705,705	0.3500	0.3500	23,470	2023
	Gravel & Maintenance	6,705,705	0.4500	0.4500	30,176	2021
Cooper Township Gentry County	General Revenue	23,812,061	0.1000	0.1000	23,812	
	Road & Bridge	23,812,061	0.4987	0.4987	118,751	
	Special Road & Bridge	23,812,061	0.1500	0.1500	35,718	2023
Howard Township Gentry County	General Revenue	2,513,603	0.0999	0.0999	2,511	
	Road & Bridge	2,513,603	0.4994	0.4994	12,553	
	Special Road & Bridge	2,513,603	0.3496	0.3496	8,788	2023
	Gravel	2,513,603	0.3496	0.3496	8,788	2023
Huggins Township Gentry County	General Revenue	4,091,813	0.1000	0.1000	4,092	
	Road & Bridge	4,091,813	0.5000	0.5000	20,459	
	Special Road & Bridge	4,091,813	0.3300	0.3300	13,503	2023
Jackson Township Gentry County	General Revenue	25,837,365	0.1000	0.1000	25,837	
	Road & Bridge	25,837,365	0.4868	0.4868	125,776	
	Special Road District	25,837,365	0.2500	0.2500	64,593	2022
	Special Road & Bridge	25,837,365	0.1200	0.1200	31,005	2023
Miller Township Gentry County	General Revenue	11,327,743	0.1000	0.1000	11,328	
	Road & Bridge	11,327,743	0.5000	0.5000	56,639	
	Special Road & Bridge	11,327,743	0.3500	0.3500	39,647	2022
	Special Road District	11,327,743	0.3500	0.3500	39,647 ^A	2024
Wilson Township Gentry County	General Revenue	5,443,564	0.1000	0.1000	5,444	
	Road & Bridge	5,443,564	0.5000	0.5000	27,218	
	Gravel	5,443,564	0.3000	0.3000	16,331	2021
	Gravel & Maintenance	5,443,564	0.3000	0.3000	16,331	2021
	Gravel & Maintenance 1	5,443,564	0.3500	0.3500	19,052	2023
	Special Road & Bridge	5,443,564	0.2900	0.2900	15,786 ^A	2024
Albany Community FPD	General Revenue	43,904,239	0.1783	0.1783	78,281	
	Fire	43,904,239	0.1500	0.1500	65,856	
Stanberry Rural FPD	General Revenue	31,436,812	0.4000	0.4000	125,747	
McFall FPD	General Revenue	4,628,265	0.2988	0.2988	13,829	
King City FPD	General Revenue	50,456,095	0.3000	0.3000	151,368	
King City R-I School District	Operating Funds-Schools	51,002,786	4.3600	4.1866	2,135,283	
	Debt Service	51,002,786	0.5155	0.5100	260,114	
Stanberry R-II School District	Operating Funds-Schools	30,825,852	5.4300	5.4300	1,673,844 ^{BD}	
Albany R-III School District	Operating Funds-Schools	42,272,094	4.4893	4.4893	1,897,721 ^D	
Gentry County	General Revenue	107,487,120	0.3652	0.3652	392,543	
	Senior Services	107,487,120	0.0500	0.0500	53,744	
	General Revenue-Temp	107,487,120	0.1900	0.1900	204,226	2022
<u>Greene</u>						
City of Ash Grove	General Revenue	16,735,247	0.5174	0.5174	86,588	
City of Battlefield	General Revenue	77,913,035	0.3112	0.3112	242,465	

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<u>Greene</u>						
City of Fair Grove	General Revenue	21,902,292	0.4852	0.4852	106,270	2025
	Debt Service	21,902,292	0.0959	0.0959	21,004	
City of Republic	General Revenue	247,280,626	0.4095	0.4095	1,012,614	
	Parks & Recreation	247,280,626	0.1104	0.1104	272,998	
	Lights	247,280,626	0.0630	0.0630	155,787	
City of Springfield	General Revenue	3,258,858,806	0.2665	0.2665	8,684,859	
	Parks & Recreation	3,258,858,806	0.1867	0.1867	6,084,289	
	Museum	3,258,858,806	0.0391	0.0391	1,274,214	
	Health	3,258,858,806	0.1273	0.1273	4,148,527	
City of Strafford	General Revenue	41,232,736	0.3395	0.3395	139,985	
City of Walnut Grove	General Revenue	6,585,617	0.6667	0.6652	43,808	
City of Willard	General Revenue	61,464,014	0.3625	0.3625	222,807	
	Parks & Recreation	61,464,014	0.1109	0.1109	68,164	
Springfield-Greene County PLD	General Revenue	5,556,350,195	0.2400	0.2400	13,335,240	
Battlefield FPD	General Revenue	670,267,727	0.5317	0.5317	3,563,814	
Strafford FPD	General Revenue	221,519,024	0.6844	0.6844	1,516,076	
Fair Grove FPD	General Revenue	89,242,747	0.8868	0.8868	791,405	
Brookline FPD	General Revenue	166,362,337	0.7400	0.7400	1,231,081	
Logan-Rogersville FPD	General Revenue	494,974,636	0.5861	0.5861	2,901,046	
Willard FPD	General Revenue	191,022,439	0.6978	0.6978	1,332,955	
Walnut Grove FPD	General Revenue	47,761,235	0.2808	0.2808	134,114	
West Republic FPD	General Revenue	35,580,869	0.2510	0.2510	89,308	
Ebenezer FPD	General Revenue	178,374,091	0.7799	0.7799	1,391,140	
Bois D'Arc FPD	General Revenue	33,134,653	0.4119	0.4119	136,482	
	General Revenue	33,099,852	0.4750	0.4750	157,224	
Convention & Entertainment CID	General Revenue	19,225,990	2.7231	2.7231	523,543	2042
	Debt Service	19,225,990	5.8689	0.8781	168,823	
Southern Hills CID Greene County	General Revenue	16,739,780	0.2628	0.2628	43,992	2038
Ozarks Technical Community College	General Revenue	8,564,583,174	0.0938	0.0938	8,033,579	
	General Revenue-Temp	8,564,583,174	0.0937	0.0937	8,025,014	2040
Willard R-II School District	Operating Funds-Schools	459,899,162	2.9346	2.9346	13,496,201	
	Debt Service	459,899,162	1.6606	1.1938	5,490,276	2040
Republic R-III School District	Operating Funds-Schools	467,563,890	3.1828	3.1828	14,881,623	
	Debt Service	467,563,890	1.4501	0.9400	4,395,101	2040
Ash Grove R-IV School District	Operating Funds-Schools	70,847,222	2.9399	2.9399	2,082,837	
	Debt Service	70,847,222	0.7016	0.6927	490,759	2040
Walnut Grove R-V School District	Operating Funds-Schools	23,951,340	3.7415	3.7415	896,139	
	Operating Funds-Temp	23,951,340	0.7900	0.7900	189,216	2040
Strafford R-VI School District	Operating Funds-Schools	223,889,121	2.7500	2.7500	6,156,951	
	Debt Service	223,889,121	0.7596	0.7000	1,567,224	2040
Logan-Rogersville R-VIII SD	Operating Funds-Schools	297,879,576	3.4711	3.4711	10,339,698	
	Debt Service	297,879,576	1.0598	0.9394	2,798,281	2040
Springfield R-XII School District	Operating Funds-Schools	3,978,369,712	3.3440	3.3440	133,036,683	
	Debt Service	3,978,369,712	1.3252	0.7300	29,042,099	2040
Fair Grove R-X School District	Operating Funds-Schools	85,997,050	2.7921	2.7921	2,401,124	
	Debt Service	85,997,050	1.3761	0.9000	773,973	2040
Greene County	General Revenue	5,556,350,195	0.2480	0.1075	5,973,076	
	Road & Bridge	5,556,350,195	0.2480	0.1075	5,973,076	

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<u>Greene</u>						
Greene County	Developmental Dis. Board	5,556,350,195	0.0461	0.0461	2,561,477	
	Senior Services	5,556,350,195	0.0486	0.0486	2,700,386	
<u>Grundy</u>						
Grundy County NHD	General Revenue	135,457,340	0.1500	0.1500	203,186	
Spickard SRD Grundy County	Special Road & Bridge	2,179,728	0.3500	0.3500	7,629	2021
Village of Brimson	General Revenue	311,100	0.2011	0.2000	622	
City of Galt	General Revenue	858,036	1.0000	1.0000	8,580	
City of Laredo	General Revenue	1,004,864	0.6983	0.6983	7,017	
	Streets	1,004,864	0.2993	0.2993	3,008	
City of Spickard	General Revenue	1,582,884	0.9917	0.9917	15,697	
City of Tindall	General Revenue	752,597	0.4499	0.4499	3,386	
City of Trenton	General Revenue	57,082,832	0.9816	0.9816	560,325	
	Parks & Recreation	57,082,832	0.1806	0.1806	103,092	
Jewett Norris-Grundy County PLD	General Revenue	135,457,340	0.2000	0.2000	270,915	
Franklin Township Grundy County	General Revenue	6,698,668	0.0914	0.0914	6,123	
	Road & Bridge	4,518,940	0.4924	0.4924	22,251	
	Special Road & Bridge	4,518,940	0.3451	0.3451	15,595	2022
Harrison Township Grundy County	General Revenue	2,661,693	0.1000	0.1000	2,662	
	Road & Bridge	2,661,693	0.5000	0.5000	13,308	
	Special Road & Bridge	2,661,693	0.3500	0.3500	9,316 ^A	2024
Jackson Township Grundy County	General Revenue	5,103,341	0.0891	0.0891	4,547	
	Road & Bridge	5,103,341	0.3663	0.3663	18,694	
	Special Road & Bridge	5,103,341	0.3500	0.3500	17,862	2022
Jefferson Township Grundy County	General Revenue	10,055,096	0.0855	0.0855	8,597	
	Road & Bridge	10,055,096	0.4337	0.4337	43,609	
	Special Road & Bridge	10,055,096	0.3500	0.3500	35,193	2022
Liberty Township Grundy County	General Revenue	4,370,233	0.1000	0.1000	4,370	
	Road & Bridge	4,370,233	0.5000	0.5000	21,851	
	Special Road & Bridge	4,370,233	0.3500	0.3500	15,296 ^A	2024
Lincoln Township Grundy County	General Revenue	10,911,360	0.0887	0.0887	9,678	
	Road & Bridge	10,911,360	0.2691	0.2691	29,362	
	Special Road & Bridge	10,911,360	0.3500	0.3500	38,190 ^A	2024
Madison Township Grundy County	General Revenue	7,743,460	0.1000	0.1000	7,743	
	Road & Bridge	7,743,460	0.5000	0.5000	38,717	
	Special Road & Bridge	7,743,460	0.3500	0.3500	27,102	2022
Marion Township Grundy County	General Revenue	6,719,503	0.0885	0.0885	5,947	
	Road & Bridge	6,719,503	0.4419	0.4419	29,693	
	Special Road & Bridge	6,719,503	0.3500	0.3500	23,518	2022
Myers Township Grundy County	Debt Service	6,719,503	0.5192	0.5192	34,888	
	General Revenue	1,971,777	0.1000	0.1000	1,972	
	Road & Bridge	1,971,777	0.5000	0.5000	9,859	
Taylor Township Grundy County	Special Road & Bridge	1,971,777	0.3500	0.3500	6,901	2022
	General Revenue	1,997,973	0.1000	0.1000	1,998	
	Road & Bridge	1,997,973	0.5000	0.5000	9,990	
Trenton Township Grundy County	Special Road & Bridge	1,997,973	0.3500	0.3500	6,993 ^A	2024
	General Revenue	69,483,070	0.0652	0.0652	45,303	
	Road & Bridge	69,483,070	0.2922	0.2922	203,030	
Wilson Township Grundy County	General Revenue	5,911,199	0.0995	0.0995	5,882	

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Grundy						
Wilson Township Grundy County	Road & Bridge	5,911,199	0.4979	0.4979	29,432	2022
	Special Road & Bridge	5,911,199	0.3500	0.3500	20,689	
Washington Township Grundy County	General Revenue	1,829,964	0.0985	0.0985	1,803	2023
	Road & Bridge	1,829,964	0.4925	0.4925	9,013	
	Special Road & Bridge	1,829,964	0.3500	0.3500	6,405	
Grundy County Rural FPD	General Revenue	40,563,083	0.2685	0.2685	108,912	
Laredo FPD	General Revenue	13,772,483	0.2688	0.2688	37,020	
Spickard FPD	General Revenue	17,530,429	0.2665	0.2665	46,719	
Galt FPD	General Revenue	13,855,681	0.3000	0.3000	41,567	
Grundy County Health Department	General Revenue	135,457,340	0.3000	0.3000	406,372	
North Central Missouri College	General Revenue	95,554,605	0.3990	0.3990	381,263	
Grundy County R-V School District	Operating Funds-Schools	11,332,038	5.9207	5.9207	670,936	^D
Spickard R-II School District	Operating Funds-Schools	4,934,314	4.6604	4.6604	229,959	^D
Pleasant View R-VI School District	Operating Funds-Schools	8,357,126	4.9644	4.9644	414,881	^D
Laredo R-VII School District	Operating Funds-Schools	6,389,918	5.9900	5.8500	373,810	^D
Trenton R-IX School District	Operating Funds-Schools	79,980,956	3.5287	3.5287	2,822,288	^D
	Debt Service	79,980,956	1.2718	0.9000	719,829	
	General Revenue	135,457,340	0.3965	0.1967	266,445	
	Developmental Dis. Board	135,457,340	0.1000	0.1000	135,457	
Grundy County	Senior Services	135,457,340	0.0500	0.0500	67,729	
Harrison						
North Harrison Ambulance District	General Revenue	39,940,152	0.4899	0.4899	195,667	
Noel Adams Ambulance District	General Revenue	99,931,503	0.2686	0.0000	0	
Harrison County Hospital District	General Revenue	132,984,341	0.4968	0.4904	652,155	
Panther Creek Watershed Subdistrict	General Revenue	1,829,830	0.4000	0.4000	7,319	
West Fork of Big Creek Subdistrict	General Revenue	16,050,450	0.3879	0.3879	62,260	
East Fork of Big Creek Subdistrict	General Revenue	6,821,020	0.4000	0.4000	27,284	
City of Bethany	General Revenue	36,960,005	0.5514	0.5514	203,797	
	Parks & Recreation	36,960,005	0.0000	0.0000	0	
	Streets	36,960,005	0.3119	0.3119	115,278	
Village of Blythedale	General Revenue	862,059	1.0000	1.0000	8,621	
City of Cainsville	General Revenue	1,826,901	0.5477	0.5477	10,006	
	Fire	1,826,901	0.0000	0.0000	0	
	General Revenue-Temp	1,826,901	0.2947	0.2947	5,384	2023
	Gravel	1,826,901	0.5477	0.5477	10,006	
City of Gilman City	General Revenue	2,161,273	0.5223	0.5223	11,288	
	Parks & Recreation	2,161,273	0.0494	0.0494	1,068	
	Streets	2,112,573	0.1914	0.1914	4,043	
Village of Mount Moriah	General Revenue	543,491	0.4999	0.4999	2,717	
City of New Hampton	General Revenue	1,014,753	0.6800	0.6800	6,900	
	Lights	1,014,753	0.1500	0.1500	1,522	
	Streets	1,014,753	0.3000	0.3000	3,044	
City of Ridgeway	General Revenue	2,150,377	1.0000	1.0000	21,504	
	Parks & Recreation	2,150,377	0.0500	0.0500	1,075	
Adams Township Harrison County	General Revenue	3,282,311	0.0994	0.0994	3,263	
	Road & Bridge	3,282,311	0.4972	0.4972	16,320	
	Special Road & Bridge	3,282,311	0.3500	0.3500	11,488	2023
Bethany Township Harrison County	General Revenue	47,623,676	0.0974	0.0974	46,385	

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<u>Harrison</u>						
Bethany Township Harrison County	Road & Bridge	47,623,676	0.3490	0.3490	166,207	
Butler Township Harrison County	General Revenue	2,625,847	0.1000	0.1000	2,626	
	Road & Bridge	2,625,847	0.4513	0.4513	11,850	
	Special Road & Bridge	2,625,847	0.3500	0.3500	9,190	2023
Clay Township Harrison County	General Revenue	3,425,258	0.1000	0.1000	3,425	
	Road & Bridge	3,425,258	0.5000	0.5000	17,126	
	Special Road & Bridge	3,425,258	0.3500	0.3500	11,988	2023
Colfax Township Harrison County	General Revenue	8,420,260	0.1000	0.1000	8,420	
	Road & Bridge	8,420,260	0.4878	0.4878	41,074	
	Special Road & Bridge	8,420,260	0.3500	0.3500	29,471	2023
Cypress Township Harrison County	General Revenue	3,078,591	0.1000	0.1000	3,079	
	Road & Bridge	3,078,591	0.4613	0.4613	14,202	
	Special Road & Bridge	3,078,591	0.3500	0.3500	10,775	2023
Dallas Township Harrison County	General Revenue	2,875,079	0.0981	0.0981	2,820	
	Road & Bridge	2,875,079	0.4272	0.4272	12,282	
	Special Road & Bridge	2,875,079	0.3490	0.3490	10,034	2023
Fox Creek Township Harrison County	General Revenue	2,670,004	0.0924	0.0924	2,467	
	Road & Bridge	2,670,004	0.4405	0.4405	11,761	
	Special Road & Bridge	2,670,004	0.3500	0.3500	9,345	2023
Grant Township Harrison County	General Revenue	4,678,403	0.1000	0.1000	4,678	
	Road & Bridge	4,678,403	0.5000	0.5000	23,392	
	Special Road & Bridge	4,678,403	0.3500	0.3500	16,374	2023
Hamilton Township Harrison County	General Revenue	3,690,477	0.0988	0.0988	3,646	
	Road & Bridge	3,690,477	0.4939	0.4939	18,227	
	Special Road & Bridge	3,690,477	0.3500	0.3500	12,917	2023
Jefferson Township Harrison County	General Revenue	5,552,571	0.1000	0.1000	5,553	
	Road & Bridge	5,552,571	0.4746	0.4746	26,353	
	Special Road & Bridge	5,552,571	0.3500	0.3500	19,434	2023
Lincoln Township Harrison County	General Revenue	2,810,146	0.0996	0.0996	2,799	
	Road & Bridge	2,810,146	0.4981	0.4981	13,997	
	Special Road & Bridge	2,810,146	0.3500	0.3500	9,836	2023
Madison Township Harrison County	General Revenue	5,750,178	0.0968	0.0968	5,566	
	Road & Bridge	5,750,178	0.4837	0.4837	27,814	
	Special Road & Bridge	5,750,178	0.3484	0.3484	20,034	2023
Marion Township Harrison County	General Revenue	7,842,447	0.0938	0.0938	7,356	
	Road & Bridge	7,842,447	0.4317	0.4317	33,856	
	Special Road & Bridge	7,842,447	0.3500	0.3500	27,449	2023
Sherman Township Harrison County	General Revenue	5,487,513	0.1000	0.1000	5,488	
	Road & Bridge	5,487,513	0.5000	0.5000	27,438	
	Special Road & Bridge	5,487,513	0.3500	0.3500	19,206	2023
Sugar Creek Township Harrison Co	General Revenue	5,191,411	0.0994	0.0994	5,160	
	Road & Bridge	5,191,411	0.3933	0.3933	20,418	
	Special Road & Bridge	5,191,411	0.3500	0.3500	18,170	2023
Trail Creek Township Harrison Co	General Revenue	4,305,482	0.1000	0.1000	4,305	
	Road & Bridge	4,305,482	0.5000	0.5000	21,527	
	Special Road & Bridge	4,305,482	0.3500	0.3500	15,069	2023
Union Township Harrison County	General Revenue	5,672,882	0.0975	0.0975	5,531	
	Road & Bridge	5,672,882	0.4871	0.4871	27,633	

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<u>Harrison</u>						
Union Township Harrison County	Special Road & Bridge	5,672,882	0.3500	0.3500	19,855	2023
Washington Township Harrison County	General Revenue	2,411,020	0.0996	0.0996	2,401	
	Road & Bridge	2,411,020	0.4978	0.4978	12,002	
	Special Road & Bridge	2,411,020	0.3500	0.3500	8,439	2023
White Oak Township Harrison County	General Revenue	5,590,785	0.0964	0.0964	5,390	
	Road & Bridge	5,590,785	0.4522	0.4522	25,282	
	Special Road & Bridge	5,590,785	0.3500	0.3500	19,568	2023
Ridgeway FPD	General Revenue	9,353,381	0.3000	0.3000	28,060	
Gilman City FPD	General Revenue	14,241,840	0.2990	0.2990	42,583	
New Hampton FPD	General Revenue	12,524,316	0.2962	0.2962	37,097	
North Harrison FPD	General Revenue	26,011,683	0.2893	0.2893	75,252	
Cainsville FPD	General Revenue	10,491,532	0.2583	0.2583	27,100	
Harrison County Health Department	General Revenue	132,984,341	0.2982	0.2982	396,559	
Cainsville R-I School District	Operating Funds-Schools	6,496,901	5.9107	5.9022	383,460 ^D	
South Harrison County R-II SD	Operating Funds-Schools	78,621,491	3.6332	3.6332	2,856,476 ^D	
	Operating Funds-Temp	78,621,491	0.5446	0.5446	428,173	2034
North Harrison County R-III SD	Operating Funds-Schools	22,144,045	4.5000	4.5000	996,482 ^D	
Gilman City R-IV School District	Operating Funds-Schools	13,066,412	5.0298	5.0298	657,214 ^D	
Ridgeway R-V School District	Operating Funds-Schools	8,365,115	5.9480	5.9480	497,557 ^D	
Harrison County	General Revenue	132,984,341	0.3757	0.3757	499,622	
	Senior Services	132,984,341	0.0496	0.0496	65,960	
<u>Henry</u>						
Windsor Ambulance District	General Revenue	64,275,444	0.5207	0.5207	334,682	
Deerfield Creek SRD Henry County	Road & Bridge	8,880,193	0.1509	0.1509	13,400	
Fields Creek SRD 1 Henry County	Road & Bridge	31,734,551	0.3371	0.3371	106,977	
Honey Creek SRD 1 Henry County	Road & Bridge	3,652,240	0.3324	0.3324	12,140	
Montrose SRD Henry County	Road & Bridge	5,303,042	0.2682	0.2682	14,223	
Mt. Hope SRD Henry County	Road & Bridge	1,979,363	0.4190	0.4190	8,294	
	Special Road & Bridge	1,979,363	0.3364	0.3364	6,659	2023
Osage SRD 1 Henry County	Road & Bridge	7,522,611	0.3042	0.3042	22,884	
Shawnee SRD 1 Henry County	Road & Bridge	7,052,933	0.3566	0.3566	25,151	
Wagner SRD Henry County	Road & Bridge	1,345,194	0.3652	0.3652	4,913	
Windsor SRD Henry County	Road & Bridge	45,140,270	0.2286	0.2286	103,191	
Clinton Country Club SRD Henry Co	Road & Bridge	3,280,364	0.2298	0.2298	7,538	
	Special Road & Bridge	3,280,364	0.4793	0.4793	15,723	2021
City of Blairstown	General Revenue	585,521	0.8444	0.8444	4,944	
	Streets	585,521	0.4223	0.4223	2,473	2021
Village of Brownington	General Revenue	532,561	0.8609	0.8609	4,585	
City of Calhoun	General Revenue	2,964,730	0.5323	0.5323	15,781	
	Police	2,964,730	0.2500	0.2500	7,412 ^A	2024
	Fire	2,964,730	0.2000	0.2000	5,929 ^A	2024
City of Clinton	General Revenue	166,490,555	0.4622	0.4622	769,519	
	Parks & Recreation	166,490,555	0.1294	0.1294	215,439	
City of Deepwater	General Revenue	2,944,421	0.7119	0.7119	20,961	
	Lights	2,944,421	0.1242	0.1242	3,657	
	Cemetery	2,944,421	0.0828	0.0828	2,438	
City of Montrose	General Revenue	4,472,298	0.7705	0.7705	34,459	
City of Urich	General Revenue	5,150,337	0.7640	0.7640	39,349	

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Henry						
City of Urich	Parks & Recreation	5,150,337	0.2357	0.2357	12,139	
City of Windsor	General Revenue	30,005,249	0.5340	0.5340	160,228	
	Library	30,005,249	0.0000	0.0000	0	
	Parks	30,005,249	0.1981	0.1981	59,440	
	Pool	30,005,249	0.0991	0.0991	29,735	
	Recreation	30,005,249	0.0495	0.0495	14,853	
Henry County Library District	General Revenue	433,609,632	0.1697	0.1697	735,836	
Bear Creek Township Henry County	General Revenue	4,885,864	0.1637	0.1637	7,998	
	Road & Bridge	4,885,864	0.2866	0.2866	14,003	
	Special Road & Bridge	4,885,864	0.2210	0.2210	10,798	2021
Bethlehem Township Henry County	General Revenue	16,503,449	0.1058	0.1058	17,461	
	Road & Bridge	16,503,449	0.2371	0.2371	39,130	
Bogard Township Henry County	General Revenue	15,396,749	0.1418	0.1418	21,833	
	Road & Bridge	15,396,749	0.3000	0.3000	46,190	
	Special Road & Bridge	15,396,749	0.2500	0.2500	38,492 ^A	2024
Clinton Township Henry County	General Revenue	143,550,015	0.0441	0.0441	63,306	
	Road & Bridge	143,550,015	0.0883	0.0883	126,755	
Davis Township Henry County	General Revenue	9,743,718	0.1815	0.1815	17,685	
	Road & Bridge	9,743,718	0.4537	0.4537	44,207	
Deepwater Township Henry County	General Revenue	11,276,219	0.1445	0.1445	16,294	
	Road & Bridge	2,717,944	0.2996	0.2996	8,143	
Deer Creek Township Henry County	General Revenue	12,139,692	0.1254	0.1254	15,223	
	Road & Bridge	7,134,495	0.3808	0.3808	27,168	
	Special Road & Bridge	7,134,495	0.2000	0.2000	14,269 ^A	2024
Fairview Township Henry County	General Revenue	10,203,202	0.1364	0.1364	13,917	
	Road & Bridge	10,203,202	0.2909	0.2909	29,681	
Fields Creek Township Henry County	General Revenue	60,288,245	0.1476	0.1476	88,985	
	Road & Bridge	21,970,833	0.2803	0.2803	61,584	
Honey Creek Township Henry County	General Revenue	5,814,111	0.1309	0.1309	7,611	
	Road & Bridge	2,161,871	0.1314	0.1314	2,841	
Leesville Township Henry County	General Revenue	23,301,038	0.1180	0.1180	27,495	
	Road & Bridge	23,301,038	0.2362	0.2362	55,037	
Osage Township Henry County	General Revenue	14,948,164	0.1236	0.1236	18,476	
	Road & Bridge	7,425,553	0.2913	0.2913	21,631	
Shawnee Township Henry County	General Revenue	11,676,017	0.1375	0.1375	16,055	
	Road & Bridge	4,623,085	0.3726	0.3726	17,226	
Springfield Township Henry County	General Revenue	6,510,833	0.1606	0.1606	10,456	
	Road & Bridge	6,510,833	0.4017	0.4017	26,154	
Tebo Township Henry County	General Revenue	13,038,020	0.1437	0.1437	18,736	
	Road & Bridge	13,038,020	0.3130	0.3130	40,809	
	Special Road & Bridge	13,038,020	0.1563	0.1563	20,378	2023
Walker Township Henry County	General Revenue	8,659,810	0.1563	0.1563	13,535	
	Road & Bridge	8,659,810	0.2384	0.2384	20,645	
White Oak Township Henry County	General Revenue	11,079,082	0.1607	0.1607	17,804	
	Road & Bridge	11,079,082	0.3391	0.3391	37,569	
Windsor Township Henry County	General Revenue	45,140,270	0.1201	0.1201	54,213	
Big Creek Township Henry County	General Revenue	9,455,135	0.1750	0.1750	16,546	
	Road & Bridge	9,455,135	0.3036	0.3036	28,706	

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<u>Henry</u>						
Tightwad FPD	General Revenue	23,278,528	0.2545	0.2545	59,244	
Henry County Health Center	General Revenue	433,609,632	0.0847	0.0847	367,267	
Henry County R-I School District	Operating Funds-Schools	59,655,695	2.7500	2.7500	1,640,532	D
	Debt Service	59,655,695	0.7296	0.5000	298,278	
Shawnee R-III School District	Operating Funds-Schools	12,862,911	3.5224	3.5224	453,083	D
	Debt Service	12,862,911	0.5876	0.4584	58,964	
Calhoun R-VIII School District	Operating Funds-Schools	15,439,134	3.4216	3.4216	528,265	D
Leesville R-IX School District	Operating Funds-Schools	22,990,836	2.9587	2.9587	680,230	D
Davis R-XII School District	Operating Funds-Schools	15,816,564	4.1168	4.1168	651,136	D
Montrose R-XIV School District	Operating Funds-Schools	14,670,500	3.7801	3.7801	554,560	D
	Debt Service	14,670,500	0.8409	0.8409	123,364	
Clinton School District	Operating Funds-Schools	226,983,252	3.0364	3.0364	6,892,119	D
	Debt Service	226,983,252	0.9227	0.8268	1,876,698	
Henry County	General Revenue	433,609,632	0.2158	0.0000	0	
	Senior Services	433,609,632	0.0423	0.0423	183,417	
<u>Hickory</u>						
City of Cross Timbers	General Revenue	976,408	0.4004	0.4004	3,910	
City of Hermitage	General Revenue	5,783,080	0.5001	0.5001	28,921	
City of Weaubleau	General Revenue	3,305,841	0.3710	0.3710	12,265	
City of Wheatland	General Revenue	4,904,456	0.3184	0.3184	15,616	
Hickory County Library District	General Revenue	141,751,433	0.1292	0.1292	183,143	
Hickory County Health Department	General Revenue	141,751,433	0.1505	0.1505	213,336	
Hickory County R-I School District	Operating Funds-Schools	51,890,969	2.8514	2.8514	1,479,619	D
	Debt Service	51,890,969	1.0302	0.8101	420,369	
Wheatland R-II School District	Operating Funds-Schools	44,358,139	2.9163	2.9163	1,293,616	D
	Debt Service	44,358,139	0.7316	0.4136	183,465	
Weaubleau R-III School District	Operating Funds-Schools	28,037,986	2.7500	2.7500	771,045	D
	Debt Service	28,037,986	0.9165	0.8900	249,538	
Hermitage R-IV School District	Operating Funds-Schools	50,385,104	2.7500	2.7500	1,385,590	D
	Debt Service	50,385,104	0.5264	0.4633	233,434	
Hickory County	General Revenue	141,751,433	0.3139	0.1979	280,526	
	Road & Bridge	141,751,433	0.2401	0.2401	340,345	
<u>Holt</u>						
Corning SRD Holt County	Special Road & Bridge	5,228,012	0.3500	0.3500	18,298	B 2021
Village of Bigelow	General Revenue	517,171	0.7547	0.7547	3,903	
Village of Corning	General Revenue	95,707	0.5000	0.0000	0	
	Lights	95,707	0.2500	0.0000	0	
City of Craig	General Revenue	1,419,384	1.0000	1.0000	14,194	
	Motor Fuel	1,419,384	0.4000	0.4000	5,678	
City of Forest City	General Revenue	3,170,832	1.0000	1.0000	31,708	
	Police	3,170,832	0.3000	0.3000	9,512	2025
Village of Fortescue	General Revenue	410,804	0.6945	0.6945	2,853	
City of Maitland	General Revenue	2,611,484	1.0000	1.0000	26,115	
	Lights	2,611,484	0.3500	0.3500	9,140	
	Health	2,611,484	0.1500	0.1500	3,917	
	General Revenue-Temp	2,611,484	0.2400	0.2400	6,268	A 2024
City of Mound City	General Revenue	14,040,358	0.8007	0.8007	112,421	
	Parks & Recreation	14,040,358	0.2860	0.2860	40,155	

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<u>Holt</u>						
City of Mound City	Lights	14,040,358	0.3000	0.3000	42,121	2021
	Library	14,040,358	0.4080	0.4080	57,285	
	Health	14,040,358	0.1716	0.1716	24,093	
City of Oregon	General Revenue	7,834,931	1.0000	1.0000	78,349	
	Library	7,834,931	0.3895	0.3895	30,517	
	Health	7,834,931	0.1862	0.1857	14,549	
Village of Big Lake	General Revenue	6,234,342	0.3037	0.3037	18,934	
	Health	6,234,342	0.1347	0.1347	8,398	
	Pumping and Dredging	6,234,342	0.3500	0.3500	21,820 ^A	2024
Mound City Rural FPD	General Revenue	51,185,865	0.1993	0.1993	102,013	
Southern FPD of Holt County	General Revenue	49,709,331	0.2195	0.2195	109,112	
Northwest Holt County FPD	General Revenue	27,024,856	0.3930	0.3930	106,208	
Maitland Volunteer FPD	General Revenue	9,025,197	0.3000	0.3000	27,076	
Craig R-III School District	Operating Funds-Schools	26,969,921	4.4509	4.4509	1,200,404 ^D	
Mound City R-2 School District	Operating Funds-Schools	34,295,257	3.6602	3.6602	1,255,275 ^D	
	Operating Funds-Temp	34,295,257	0.4200	0.4200	144,040	2033
	Operating Funds-Schools	36,495,222	3.4057	3.4057	1,242,918 ^D	
South Holt County R-I SD	General Revenue	156,129,154	0.4034	0.4034	629,825	
Holt County	Johnson Grass	156,129,154	0.0369	0.0369	57,612	
	Road & Bridge	156,129,154	0.4084	0.4084	637,631	
	Senior Services	156,129,154	0.0463	0.0463	72,288	
<u>Howard</u>						
Howard County Ambulance District	General Revenue	140,139,881	0.3000	0.3000	420,420	
Moniteau Creek WSD	General Revenue	15,311,830	0.3200	0.3200	48,998	
Armstrong SRD Howard County	Special Road & Bridge	9,974,443	0.3500	0.3500	34,911 ^A	2024
Glasgow SRD 60 Howard County	Special Road & Bridge	27,353,501	0.3500	0.3500	95,737 ^A	
City of Armstrong	General Revenue	1,858,040	0.8772	0.8772	16,299	
City of Fayette	General Revenue	18,645,712	0.5743	0.5743	107,082	
City of Franklin	General Revenue	567,969	0.9842	0.9842	5,590	
City of New Franklin	General Revenue	7,940,487	0.6525	0.6525	51,812	
City of Glasgow	General Revenue	13,490,520	0.5765	0.5765	77,773	
	Parks & Recreation	13,490,520	0.2711	0.2711	36,573	
	Library	13,490,520	0.2500	0.2500	33,726	
	Debt Service	13,490,520	0.2224	0.2224	30,003	
Howard County Library District	General Revenue	127,301,626	0.1000	0.1000	127,302	
Howard County FPD	General Revenue	80,620,731	0.3000	0.3000	241,862	
	Debt Service	80,620,731	0.2212	0.1262	101,743	
Armstrong FPD	General Revenue	18,579,724	0.2973	0.2973	55,238	
Glasgow Volunteer FPD	General Revenue	39,513,730	0.2695	0.2695	106,490	
New Franklin R-I School District	Operating Funds-Schools	30,912,650	4.4266	4.4266	1,368,379 ^D	
	Debt Service	30,912,650	0.9885	0.8230	254,411	
Fayette R-III School District	Operating Funds-Schools	59,246,443	4.2200	4.2200	2,500,200 ^D	
	Debt Service	59,246,443	0.7788	0.7762	459,871	
Glasgow School District	Operating Funds-Schools	29,680,272	4.7745	4.7745	1,417,085 ^D	
Howard County	General Revenue	140,139,881	0.4126	0.2698	378,097	
	Road & Bridge	102,387,288	0.3083	0.3083	315,660	
	Developmental Dis. Board	140,139,881	0.1000	0.1000	140,140	

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<u>Howell</u>						
South Howell Ambulance District	General Revenue	385,684,764	0.0000	0.0000	0	
Willow Springs Ambulance District	General Revenue	96,886,576	0.2052	0.2052	198,811	
Mountain View-Summersville AD	General Revenue	95,838,192	0.1860	0.1860	178,259	
City of Mountain View	General Revenue	28,137,128	0.0000	0.0000	0	
	Library	28,137,128	0.0000	0.0000	0	
City of West Plains	General Revenue	173,985,120	0.3091	0.3091	537,788	
	Library	173,985,120	0.1944	0.1944	338,227	
City of Willow Springs	General Revenue	23,351,883	0.5122	0.5122	119,608	
	Library	23,351,883	0.1635	0.1635	38,180	
Howell County Rural FPD 1	General Revenue	123,846,713	0.2599	0.2599	321,878	
Pomona FPD	General Revenue	28,412,778	0.2948	0.2948	83,761	
Brandsville FPD	General Revenue	12,792,132	0.2856	0.2856	36,534	
Pumpkin Center FPD	General Revenue	4,857,230	0.2895	0.2895	14,062	
Howell County Health Department	General Revenue	530,116,255	0.0935	0.0935	495,659	
Howell Valley R-I School District	Operating Funds-Schools	27,556,910	3.9295	3.9295	1,082,849	D
Mountain View-Birch Tree R-III SD	Operating Funds-Schools	79,486,822	2.7493	2.7493	2,185,331	D
	Operating Funds-Temp	79,487,222	0.8449	0.8449	671,588	2028
	Operating Funds-Schools	87,432,020	2.7500	2.7500	2,404,381	D
Willow Springs R-IV School District	Operating Funds-Schools	47,755,046	2.7500	2.7500	1,313,264	E
Richards R-V School District	Operating Funds-Schools	180,445,171	3.7223	3.7223	6,716,711	D
West Plains R-VII School District	Operating Funds-Schools	33,517,890	3.0651	3.0651	1,027,357	D
Glenwood R-VIII School District	Operating Funds-Schools	21,246,910	3.3239	3.3239	706,226	D
Junction Hill C-12 School District	Operating Funds-Schools	55,681,770	3.6747	3.6747	2,046,138	D
Fairview R-XI School District	General Revenue	534,384,315	0.2759	0.0000	0	
	Road & Bridge	534,384,315	0.2096	0.1775	948,532	
	Developmental Dis. Board	530,116,255	0.0569	0.0569	301,636	
<u>Iron</u>						
Iron County Ambulance District	General Revenue	230,306,288	0.1396	0.0000	0	
Iron County SRD 1	Road & Bridge	230,306,288	0.2811	0.2811	647,391	
City of Annapolis	General Revenue	19,174,231	0.4133	0.4133	79,247	
City of Arcadia	General Revenue	5,701,037	0.4722	0.4722	26,920	
Village of Des Arc	General Revenue	705,083	0.4406	0.4406	3,107	
City of Ironton	General Revenue	15,106,682	0.5935	0.5935	89,658	
	Parks & Recreation	15,106,682	0.1697	0.1697	25,636	
City of Pilot Knob	General Revenue	7,464,017	0.4190	0.4190	31,274	
City of Viburnum	General Revenue	10,057,239	0.9799	0.9799	98,551	
	Parks & Recreation	10,057,239	0.2254	0.2254	22,669	
	Solid Waste Landfill	10,057,239	0.0980	0.0980	9,856	
	Health	10,057,239	0.1960	0.1960	19,712	
Iron County Library District	General Revenue	230,306,288	0.2000	0.2000	460,613	
Quad County FPD	General Revenue	99,263,278	0.3535	0.3535	350,896	
Southern Iron County FPD	General Revenue	43,118,501	0.2290	0.2290	98,741	
Pilot Knob FPD	General Revenue	75,083,317	0.2881	0.2881	216,315	
Iron County Health Department	General Revenue	230,306,288	0.0933	0.0933	214,876	
South Iron County R-I SD	Operating Funds-Schools	40,307,384	3.8825	3.8825	1,564,934	D
Arcadia Valley R-II School District	Operating Funds-Schools	67,217,050	2.7500	2.7500	1,848,469	E
	Debt Service	67,217,050	0.6304	0.6200	416,746	
Bellevue R-III School District	Operating Funds-Schools	11,918,730	3.3302	3.3302	396,918	D

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<u>Iron</u>						
Iron County C-4 School District	Operating Funds-Schools	91,255,868	3.4300	3.4300	3,130,076	^D
Iron County	General Revenue	230,306,288	0.3953	0.2393	551,123	
	Developmental Dis. Board	230,306,288	0.0933	0.0933	214,876	
<u>Jackson</u>						
PWSD 17 Jackson County	General Revenue	125,265,540	0.0464	0.0464	58,123	
City of Blue Springs	General Revenue	1,109,604,999	0.4866	0.4866	5,399,338	
	Debt Service	1,109,604,999	0.1610	0.1500	1,664,407	
	General Revenue	32,603,500	0.5067	0.5067	165,202	
City of Buckner	General Revenue	32,603,500	0.5067	0.5067	165,202	
City of Grain Valley	General Revenue	274,158,680	0.4685	0.4685	1,284,433	
	Parks & Recreation	274,158,680	0.1035	0.1035	283,754	
	Health	274,158,680	0.0412	0.0412	112,953	
	Debt Service	274,158,680	0.8362	0.8362	2,292,515	
City of Grandview	General Revenue	388,466,957	0.8095	0.8095	3,144,640	
	Parks & Recreation	388,466,957	0.0971	0.0971	377,201	
	Debt Service	388,466,957	0.3800	0.3800	1,476,174	
City of Greenwood	General Revenue	108,304,221	0.3653	0.3653	395,635	
	Fire	108,304,221	0.4958	0.4958	536,972	2023
	Hydrant	108,304,221	0.0158	0.0158	17,112	2023
	Debt Service	108,304,221	0.2540	0.2540	275,093	
City of Independence	General Revenue	1,392,173,734	0.4117	0.4149	5,776,129	^C
	Health & Recreation	1,392,173,734	0.1939	0.1954	2,720,307	^C
	Indep. Sq. Spec. Benefit	4,490,544	0.5876	0.5876	26,386	
City of Kansas City	General Revenue	10,265,166,098	0.6004	0.6105	62,668,839	^C
	Museum	10,265,166,098	0.0166	0.0169	1,734,813	^C
	Health	10,265,166,098	0.4171	0.4241	43,534,569	^C
	Health-Temp	10,265,166,098	0.1835	0.1866	19,154,800	^C
	Debt Service	10,265,166,098	1.0475	0.4600	47,219,764	2022
City of Lake Lotawana	General Revenue	136,822,153	0.3167	0.3167	433,316	
City of Lake Tapawingo	General Revenue	23,109,216	0.7593	0.7593	175,468	
	Debt Service	23,109,216	2.2588	1.4500	335,084	
City of Levasy	General Revenue	947,852	0.6183	0.6183	5,861	
City of Lone Jack	General Revenue	34,354,073	0.5658	0.5645	193,929	
City of Oak Grove	General Revenue	128,042,697	0.5410	0.5410	692,711	
	Debt Service	128,042,697	0.7145	0.2237	286,432	
City of Raytown	General Revenue	375,893,745	0.3179	0.3179	1,194,966	
	Parks & Recreation	375,893,745	0.1586	0.1586	596,167	
Village of Sibley	General Revenue	4,806,200	0.3572	0.3572	17,168	
City of Sugar Creek	General Revenue	59,697,356	0.8580	0.8580	512,203	
	Health	59,697,356	0.1116	0.1116	66,622	
City of Lee's Summit	General Revenue	2,527,670,037	0.9119	0.9119	23,049,823	^B
	Parks & Recreation	2,527,670,037	0.1383	0.1383	3,495,768	
	Debt Service	2,527,670,037	0.4280	0.3697	9,344,796	
Village of River Bend	General Revenue	3,433,427	0.4040	0.4040	13,871	
Mid Continent Library District	General Revenue	17,252,245,803	0.3468	0.3468	59,830,788	
Kansas City Public Library District	General Revenue	4,405,789,187	0.5504	0.5504	24,249,464	
Central Jackson County FPD	General Revenue	1,417,345,015	1.2471	1.0812	15,324,334	^B
	Ambulance	1,417,345,015	0.1263	0.1263	1,790,107	
	Dispatch	1,417,345,015	0.0165	0.0165	233,862	

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Jackson						
Central Jackson County FPD	Debt Service	1,417,345,015	0.1395	0.1200	1,700,814	
Lone Jack Community FPD	General Revenue	135,875,714	0.6735	0.6735	915,123	
	Ambulance	135,875,714	0.2382	0.2382	323,656	
Raytown FPD	General Revenue	388,165,194	0.6725	0.6725	2,610,411	
	Ambulance	388,165,194	0.2912	0.2912	1,130,337	
	Pension	388,165,194	0.0431	0.0431	167,299	
	Debt Service	388,165,194	0.3027	0.3000	1,164,496	
Fort Osage FPD	General Revenue	220,054,683	0.7748	0.7748	1,704,984	
	Ambulance	220,054,683	0.5779	0.5779	1,271,696	
	Dispatch	220,054,683	0.0269	0.0269	59,195	
	Debt Service	220,054,683	0.3216	0.2800	616,153	
Inter City FPD	General Revenue	11,769,535	0.6092	0.0025	294	
	Ambulance	11,769,535	0.3000	0.3000	35,309	
	Ambulance/EMS	11,769,535	0.4000	0.4000	47,078	
	Debt Service	11,769,535	0.3940	0.3940	46,372	
Southern Jackson County FPD	General Revenue	345,192,956	0.3594	0.3594	1,240,623	
	Ambulance	345,192,956	0.1707	0.1707	589,244	
	Debt Service	345,192,956	0.1500	0.1500	517,789	
Jackson County Health Department	General Revenue	13,422,795,486	0.2637	0.1921	25,785,190	
Metropolitan Community College	General Revenue	20,497,118,269	0.2028	0.2028	41,568,156	
Fort Osage R-I School District	Operating Funds-Schools	354,517,322	5.0282	5.0282	17,825,840	BD
	Debt Service	354,517,322	2.9432	1.3418	4,756,913	
Blue Springs R-IV School District	Operating Funds-Schools	1,813,610,615	4.9228	4.6157	83,710,825	B
	Debt Service	1,813,610,615	1.8160	1.1129	20,183,673	
Grain Valley R-V School District	Operating Funds-Schools	409,146,631	3.2263	3.2263	13,200,298	D
	Debt Service	409,146,631	2.0119	1.7000	6,955,493	
Oak Grove R-VI School District	Operating Funds-Schools	174,917,105	3.2864	3.2864	5,748,476	D
	Debt Service	174,917,105	1.8670	1.8670	3,265,702	
Lee's Summit R-VII School District	Operating Funds-Schools	2,534,786,358	4.3957	4.4137	111,877,865	EC
	Debt Service	2,534,786,358	1.3966	1.0700	27,122,214	
Hickman Mills C-1 School District	Operating Funds-Schools	537,904,503	4.4074	4.4074	23,707,603	D
	Debt Service	537,904,503	1.4831	1.1000	5,916,950	
Raytown C-2 School District	Operating Funds-Schools	785,087,636	5.0003	5.0003	39,256,737	D
	Debt Service	785,087,636	1.5494	1.3197	10,360,802	
Grandview C-4 School District	Operating Funds-Schools	630,738,068	4.9057	4.9057	30,942,117	BD
	Debt Service	630,738,068	1.0940	1.0500	6,622,750	
Lone Jack C-6 School District	Operating Funds-Schools	82,138,415	3.2301	3.2301	2,653,153	D
	Debt Service	82,138,415	2.4419	2.1183	1,739,938	
Independence 30 School District	Operating Funds-Schools	1,205,630,195	4.0995	4.1407	49,921,529	DC
	Debt Service	1,205,630,195	1.6984	1.2964	15,629,790	
Kansas City 33 School District	Operating Funds-Schools	4,006,402,339	2.8288	2.5582	102,491,785	
	Article X, Section 11(g)	4,006,402,339	2.4017	2.4017	96,221,765	F 2021
Center 58 School District	Operating Funds-Schools	548,082,600	4.5986	4.7557	26,065,164	DC
	Debt Service	548,082,600	1.0085	0.9000	4,932,743	
Jackson County	General Revenue	13,422,795,486	0.2043	0.2162	29,020,084	C
	Parks & Recreation	13,422,795,486	0.1280	0.1108	14,872,457	
	Road & Bridge	13,422,795,486	0.2466	0.0633	8,496,630	
	Developmental Dis. Board	13,422,795,486	0.0629	0.0663	8,899,313	C

Appendix VII
2021 Property Tax Rates
Listing of 2021 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
Jackson						
Jackson County	Mental Health	13,422,795,486	0.1022	0.1077	14,456,351	C
Jasper						
Carl Junction SRD Jasper County	Road & Bridge	80,823,076	0.2926	0.2926	236,488	
Carthage SRD Jasper County	Road & Bridge	371,541,829	0.2348	0.2348	872,380	
Joplin SRD Newton-Jasper County	Road & Bridge	1,403,732,115	0.2235	0.2235	3,137,341	
City of Alba	General Revenue	4,400,942	0.6025	0.6025	26,516	
	Parks & Recreation	4,400,942	0.1588	0.1588	6,989	
City of Asbury	General Revenue	2,103,939	0.5455	0.5455	11,477	
Village of Avilla	General Revenue	1,015,707	0.1867	0.1867	1,896	
City of Carl Junction	General Revenue	103,367,748	0.4662	0.4662	481,900	
	Debt Service	103,367,748	0.3777	0.3777	390,420	
City of Cartersville	General Revenue	11,474,568	0.6037	0.6037	69,272	
	Debt Service	11,474,568	0.0000	0.0000	0	
City of Carthage	General Revenue	139,709,843	0.3335	0.3335	465,932	
	Parks & Recreation	139,709,843	0.1439	0.1439	201,042	
	Library	139,709,843	0.1665	0.1665	232,617	
	Health	139,709,843	0.0758	0.0758	105,900	
City of Duenweg	General Revenue	11,325,743	0.7029	0.7029	79,609	
City of Jasper	General Revenue	7,934,014	0.7839	0.7839	62,195	
City of La Russell	General Revenue	967,172	0.0000	0.0000	0	
City of Neck City	General Revenue	1,465,371	0.2472	0.2472	3,622	
City of Oronogo	General Revenue	26,623,772	0.2596	0.2596	69,115	
	Streets	26,623,772	0.1239	0.1239	32,987	
City of Purcell	General Revenue	3,614,683	0.2771	0.2771	10,016	
Village of Reeds	General Revenue	990,188	0.1591	0.1591	1,575	
City of Sarcoxie	General Revenue	11,549,777	0.5571	0.5571	64,344	
	Parks & Recreation	11,549,777	0.1065	0.1065	12,301	
	Health	11,549,777	0.0000	0.0000	0	
City of Waco	General Revenue	739,155	0.2418	0.2418	1,787	
City of Webb City	General Revenue	130,839,992	0.3615	0.3615	472,987	
	Parks & Recreation	130,839,992	0.0820	0.0820	107,289	
	Library	130,839,992	0.2434	0.2434	318,465	
City of Joplin	Parks & Recreation	720,924,875	0.0582	0.0582	419,578	
	Library	642,804,921	0.2453	0.2453	1,576,800	
	Solid Waste Landfill	720,924,875	0.0582	0.0582	419,578	
	Health	720,924,875	0.0582	0.0582	419,578	
Carthage FPD	General Revenue	178,975,165	0.2507	0.2500	447,438	
Duenweg Volunteer FPD	General Revenue	122,892,141	0.5434	0.5434	667,796	B
Carl Junction FPD	General Revenue	251,165,264	0.4858	0.4858	1,220,161	
Oronogo FPD	General Revenue	58,542,976	0.8649	0.8649	506,338	B
Central Jasper County FPD	General Revenue	36,522,904	0.2720	0.2720	99,342	
Tri-Cities FPD	General Revenue	37,711,154	0.5796	0.5796	218,574	
Asbury FPD	General Revenue	15,500,973	0.3000	0.3000	46,503	
Jasper Volunteer FPD	General Revenue	49,711,512	0.2926	0.2926	145,456	
Sarcoxie Rural FPD	General Revenue	41,768,157	0.2150	0.2150	89,802	
Carl Junction R-I School District	Operating Funds-Schools	283,767,265	2.9259	2.9259	8,302,746	D
	Debt Service	283,767,265	1.0993	1.0941	3,104,698	
Avilla R-XIII School District	Operating Funds-Schools	23,978,853	3.4560	3.4560	828,709	D

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Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
Jasper						
Jasper County R-V School District	Operating Funds-Schools	53,010,811	3.3672	3.3672	1,784,980	D
Sarcoxi R-II School District	Operating Funds-Schools	41,218,756	3.1852	3.1582	1,301,771	D
	Debt Service	41,218,756	0.7012	0.0000	0	
Carthage R-IX School District	Operating Funds-Schools	348,845,997	2.7382	2.7382	9,552,101	D
	Operating Funds-Temp	348,845,997	0.2860	0.2860	997,700	2024
	Debt Service	348,845,997	1.2623	0.8300	2,895,422	
Webb City R-VII School District	Operating Funds-Schools	296,615,470	2.7500	2.7500	8,156,925	D
	Debt Service	296,615,470	0.8162	0.6800	2,016,985	
Joplin R-VIII School District	Operating Funds-Schools	1,054,676,415	2.7500	2.7500	29,003,601	D
	Debt Service	1,054,676,415	1.0950	0.9100	9,597,555	
Jasper County	General Revenue	1,956,649,694	0.3095	0.0677	1,324,652	
	Common Road District	509,692,788	0.2028	0.2028	1,033,657	
	Developmental Dis. Board	1,956,649,694	0.0843	0.0843	1,649,456	
	Mental Health	1,956,649,694	0.0843	0.0843	1,649,456	
Jefferson						
Big River Ambulance District	General Revenue	360,738,580	0.3712	0.2721	981,570	
Joachim-Plattin Ambulance District	General Revenue	1,014,653,769	0.3057	0.1363	1,382,973	
North Jefferson Ambulance District	General Revenue	431,154,751	0.4509	0.2695	1,161,962	
	Pension	431,154,751	0.0455	0.0455	196,175	
Valle Ambulance District	General Revenue	488,408,978	0.4092	0.2760	1,348,009	
Rock Township Ambulance District	General Revenue	1,499,849,171	0.1929	0.1090	1,634,836	
	Debt Service	1,499,849,171	0.1492	0.1000	1,499,849	
Festus SRD Jefferson County	Road & Bridge	619,971,920	0.1704	0.1704	1,056,432	
Hillsboro SRD Jefferson County	Road & Bridge	32,638,144	0.1847	0.1847	60,283	
City of Arnold	General Revenue	338,930,316	0.3630	0.3630	1,230,317	
Village of Cedar Hill Lakes	General Revenue	2,542,871	0.4428	0.4428	11,260	
City of Crystal City	General Revenue	88,185,382	0.4891	0.4891	431,315	
	Parks & Recreation	88,185,382	0.1291	0.1291	113,847	
	Library	88,185,382	0.1291	0.1291	113,847	
City of De Soto	General Revenue	80,786,930	0.4212	0.4212	340,275	
	Parks & Recreation	80,786,930	0.1075	0.1075	86,846	
	Library	80,786,930	0.3369	0.3369	272,171	
City of Festus	General Revenue	212,415,160	0.3267	0.3267	693,960	
	Parks & Recreation	212,415,160	0.1023	0.1023	217,301	
	Library	212,415,160	0.1023	0.1023	217,301	
	Health	212,415,160	0.0743	0.0743	157,824	
City of Herculaneum	General Revenue	89,641,038	0.6740	0.6740	604,181	
City of Hillsboro	General Revenue	49,987,492	0.4170	0.4170	208,448	
	Parks & Recreation	49,987,492	0.0747	0.0747	37,341	
City of Kimmswick	General Revenue	3,055,819	0.0000	0.0000	0	
City of Olympian Village	General Revenue	5,235,326	0.2290	0.2290	11,989	
	Streets	5,235,326	0.1190	0.1190	6,230	
Village of Parkdale	General Revenue	1,814,444	0.1809	0.1809	3,282	
City of Pevely	General Revenue	118,485,552	0.8523	0.8523	1,009,852	
Village of Scotsdale	General Revenue	3,832,556	0.3110	0.3110	11,919	
City of Byrnes Mill	General Revenue	50,659,037	0.3701	0.3701	187,489	
Village of Lake Tekakwitha	General Revenue	2,217,550	0.4420	0.4420	9,802	
Northwest Library Subdistrict	General Revenue	737,243,325	0.2643	0.2643	1,948,534	

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Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
Jefferson						
Windsor-Fox Library Subdistrict	General Revenue	1,474,686,224	0.2604	0.2604	3,840,083	
Antonia FPD	General Revenue	274,016,781	0.9128	0.8347	2,287,218	
	Pension	274,016,781	0.0403	0.0403	110,429	
	Dispatch	274,016,781	0.0241	0.0241	66,038	
Cedar Hill FPD	General Revenue	210,062,370	1.2161	1.2161	2,554,568	
	Pension	210,062,370	0.0429	0.0429	90,117	
Dunklin FPD	General Revenue	209,972,116	0.6141	0.6141	1,289,439	
	Pension	209,972,116	0.0460	0.0460	96,587	
Goldman FPD	General Revenue	79,542,142	1.0589	1.0589	842,272	
	Dispatch	79,542,142	0.0425	0.0425	33,805	
Hematite FPD	General Revenue	89,849,138	0.6887	0.6887	618,791	
High Ridge FPD	General Revenue	512,483,379	0.9620	0.7739	3,966,109	
	Pension	512,483,379	0.0701	0.0701	359,251	
	Dispatch	512,483,379	0.0438	0.0438	224,468	
Hillsboro FPD	General Revenue	172,387,588	0.5724	0.4841	834,528	
Jefferson R-7 FPD	General Revenue	218,074,059	0.4816	0.4816	1,050,245	
Rock Community FPD	General Revenue	917,824,425	1.2142	0.9823	9,015,789	
	Pension	917,824,425	0.0864	0.0864	793,000	
	Dispatch	917,824,425	0.0427	0.0427	391,911	
	Debt Service	917,824,425	0.0728	0.0728	668,176	
De Soto Rural FPD	General Revenue	251,579,565	1.0475	1.0475	2,635,296	
Mapaville FPD	General Revenue	69,466,176	0.9236	0.9236	641,590	
Saline Valley FPD	General Revenue	325,606,542	1.3129	1.3129	4,274,888	
	Pension	325,606,542	0.0780	0.0780	253,973	
	Dispatch	325,606,542	0.0347	0.0347	112,985	
Jefferson County Health Department	General Revenue	3,924,658,966	0.1003	0.1003	3,936,433	
Jefferson College	General Revenue	3,825,387,913	0.3112	0.3112	11,904,607	
Northwest R-I School District	Operating Funds-Schools	696,508,450	3.6934	3.6934	25,724,843	D
	Debt Service	696,508,450	0.8408	0.7966	5,548,386	
Grandview R-II School District	Operating Funds-Schools	67,057,768	3.3094	3.3094	2,219,210	D
	Debt Service	67,057,768	1.7787	1.3683	917,551	
Hillsboro R-III School District	Operating Funds-Schools	338,332,592	3.3746	3.3746	11,417,372	D
	Debt Service	338,332,592	1.1933	1.1933	4,037,323	
Dunklin R-V School District	Operating Funds-Schools	191,958,348	3.8698	3.8698	7,428,404	D
	Debt Service	191,958,348	1.1419	0.9500	1,823,604	
Festus R-VI School District	Operating Funds-Schools	325,056,838	4.0856	4.0856	13,280,522	D
Jefferson County R-VII SD	Operating Funds-Schools	211,706,979	3.7464	3.7464	7,931,390	D
	Debt Service	211,706,979	0.8893	0.8503	1,800,144	
Sunrise R-IX School District	Operating Funds-Schools	45,118,852	2.9783	2.9783	1,343,775	D
	Debt Service	45,118,852	1.5772	1.5772	711,615	
Windsor C-1 School District	Operating Funds-Schools	267,743,394	3.2340	3.2340	8,658,821	D
	Debt Service	267,743,394	1.6440	1.5295	4,095,135	
Fox C-6 School District	Operating Funds-Schools	1,154,048,287	3.8625	3.8625	44,575,115	D
	Debt Service	1,154,048,287	0.4535	0.3901	4,501,942	
Crystal City 47 School District	Operating Funds-Schools	68,353,415	4.6768	4.6768	3,196,753	D
De Soto 73 School District	Operating Funds-Schools	229,474,407	3.4052	3.4052	7,814,063	D
	Debt Service	229,474,407	0.9801	0.9801	2,249,079	
Jefferson County	General Revenue	3,924,658,966	0.1714	0.0000	0	

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<u>Jefferson</u>						
Jefferson County	Parks & Recreation	3,924,658,966	0.0256	0.0256	1,004,713	
	Road & Bridge	3,272,043,516	0.2258	0.2258	7,388,274	
	Developmental Dis. Board	3,924,658,966	0.0857	0.0857	3,363,433	
	Mental Health	3,924,658,966	0.0857	0.0857	3,363,433	
	Police	2,180,189,824	0.3221	0.3221	7,022,391	
<u>Johnson</u>						
Johnson County Ambulance District	General Revenue	720,138,124	0.2890	0.2890	2,081,199	
Western Missouri Medical Center	General Revenue	728,210,056	0.1441	0.1441	1,049,351	
South Fork of Blackwater WSD	General Revenue	47,439,254	0.2851	0.2851	135,249	
City of Centerview	General Revenue	1,568,614	0.8402	0.8402	13,179	
City of Chilhowee	General Revenue	1,594,312	0.9981	0.9981	15,913	
City of Holden	General Revenue	21,502,464	0.7179	0.7179	154,366	
	Debt Service	21,502,464	0.1233	0.1233	26,513	
City of Kingsville	General Revenue	5,733,609	0.7410	0.7410	42,486	
City of Knob Noster	General Revenue	26,312,752	0.6715	0.6715	176,690	
	Fire	26,312,752	0.3000	0.3000	78,938 ^A	2024
	Debt Service	26,312,752	0.4841	0.4841	127,380	
City of Leeton	General Revenue	3,884,425	0.8880	0.8880	34,494	
City of Warrensburg	General Revenue	242,757,798	0.3549	0.3549	861,547	
	Parks & Recreation	242,757,798	0.1928	0.1928	468,037	
	Debt Service	242,757,798	0.6680	0.5900	1,432,271	
Trails Consolidated PLD	General Revenue	1,182,648,908	0.2562	0.2562	3,029,947	
Johnson County FPD 2	General Revenue	154,684,659	0.3523	0.3523	544,954	
Johnson County FPD	General Revenue	273,393,898	0.6049	0.6049	1,653,760	
	Debt Service	273,393,898	0.2382	0.1800	492,109	
Johnson County Community Health	General Revenue	728,210,056	0.0963	0.0963	701,266	
Kingsville R-I School District	Operating Funds-Schools	29,853,524	4.0686	4.0686	1,214,620 ^D	
	Debt Service	29,853,524	0.7496	0.7476	223,185	
Holden R-III School District	Operating Funds-Schools	115,715,626	3.6806	3.6806	4,259,029 ^D	
	Debt Service	115,715,626	1.2153	0.9094	1,052,318	
Chilhowee R-IV School District	Operating Funds-Schools	11,439,698	5.4323	5.4323	621,439 ^D	
Johnson County R-VII SD	Operating Funds-Schools	48,660,511	3.6901	3.6901	1,795,622 ^D	
	Debt Service	48,660,511	1.2144	1.0599	515,753	
Knob Noster R-VIII School District	Operating Funds-Schools	71,317,693	3.4183	3.4183	2,437,853 ^D	
Leeton R-X School District	Operating Funds-Schools	19,245,544	3.9189	3.9189	754,214 ^D	
	Debt Service	19,245,544	0.9276	0.8934	171,940	
Warrensburg R-VI School District	Operating Funds-Schools	328,196,410	4.3992	4.3992	14,438,016 ^D	
	Debt Service	328,196,410	0.8702	0.8200	2,691,211	
Johnson County	General Revenue	728,210,056	0.3192	0.1190	866,570	
	Road & Bridge	728,210,056	0.2363	0.2363	1,720,760	
	Developmental Dis. Board	728,210,056	0.1156	0.1156	841,811	
<u>Knox</u>						
Knox County Ambulance District	General Revenue	104,646,684	0.3031	0.3031	317,184	
	Dispatch	104,646,684	0.0260	0.0260	27,208	
Knox County NHD	General Revenue	102,808,221	0.2620	0.2620	269,358	
City of Baring	General Revenue	1,426,632	0.8966	0.8966	12,791	
City of Edina	General Revenue	11,730,921	0.7500	0.7500	87,982	
	Lights	11,730,921	0.1500	0.1500	17,596	

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<u>Knox</u>						
City of Hurdland	General Revenue	1,072,196	0.8744	0.8744	9,375	
	Fire	1,072,196	0.3233	0.3233	3,466	
City of Knox City	General Revenue	1,465,356	0.9991	0.9991	14,640	
	Streets	1,465,356	0.4995	0.4995	7,319	2021
Village of Newark	General Revenue	708,274	0.5508	0.5508	3,901	
Village of Novelty	General Revenue	774,370	1.0000	1.0000	7,744	
	Streets	774,370	0.2500	0.2500	1,936	2023
Knox County Library District	General Revenue	104,646,684	0.0866	0.0866	90,624	
Knox County Health Department	General Revenue	104,646,684	0.2233	0.2233	233,676	
Knox County R-I School District	Operating Funds-Schools	74,719,858	3.6975	3.6975	2,762,767 ^D	
	Debt Service	74,719,858	0.2024	0.2000	149,440	
Knox County	General Revenue	104,646,684	0.3770	0.2934	307,033	
	Road & Bridge	104,646,684	0.2735	0.2735	286,209	
	Special Road & Bridge	104,646,684	0.3126	0.3126	327,126	2022
<u>Laclede</u>						
Lebanon SRD 1 Laclede County	Road & Bridge	302,763,055	0.3307	0.3307	1,001,237	
	Special Road & Bridge	302,763,055	0.1988	0.1988	601,893	2021
Phillipsburg SRD 3 Laclede County	Road & Bridge	20,140,886	0.2628	0.2628	52,930	
	Special Road & Bridge	20,140,886	0.2280	0.2280	45,921	2021
Laclede County SRD	Road & Bridge	151,633,912	0.2417	0.0000	0	
Conway SRD 2 Laclede County	Road & Bridge	14,305,701	0.2378	0.2378	34,019	
	Special Road & Bridge	14,305,701	0.3472	0.3472	49,669	2023
City of Conway	General Revenue	5,405,953	0.0000	0.0000	0	
City of Lebanon	General Revenue	229,463,382	0.2587	0.2587	593,622	
	Parks & Recreation	229,463,382	0.2587	0.2587	593,622	
Village of Phillipsburg	General Revenue	1,690,135	0.4710	0.4710	7,961	
Village of Evergreen	Buildings Maint.	1,465,202	0.3000	0.3000	4,396	2021
	Fire Equipment Maint.	1,465,202	0.3000	0.3000	4,396	2021
	Fire Truck Maint.	1,465,202	0.3000	0.3000	4,396	2021
	Police Vehicle Maint.	1,465,202	0.3000	0.3000	4,396	2021
Lebanon-Laclede County PLD	General Revenue	489,709,502	0.1339	0.1339	655,721	
Lebanon Rural FPD	General Revenue	132,305,968	0.3600	0.3600	476,301	
Bennett Spring FPD	General Revenue	13,023,772	0.2937	0.2937	38,251	
Competition Volunteer FPD	General Revenue	12,673,593	0.2988	0.2988	37,869	
Nebo Falcon FPD	General Revenue	14,078,262	0.2990	0.2990	42,094	
Lebanon SBD	General Revenue	3,894,040	0.6888	0.6888	26,822	
Lebanon Marketplace CID	General Revenue	744,190	0.9915	0.9915	7,379	
Laclede County Health Department	General Revenue	489,709,502	0.0987	0.0987	483,343	
Laclede County R-I School District	Operating Funds-Schools	44,811,061	2.7500	2.7500	1,232,304 ^E	
	Debt Service	44,811,061	0.5507	0.4900	219,574	
Gasconade C-4 School District	Operating Funds-Schools	10,101,915	3.7377	3.7377	377,579 ^D	
Lebanon R-III School District	Operating Funds-Schools	355,450,146	3.6342	3.6342	12,917,769 ^D	
	Debt Service	355,450,146	1.3582	0.8558	3,041,942	
Laclede County C-5 School District	Operating Funds-Schools	35,578,192	3.2977	3.2977	1,173,262 ^D	
Laclede County	General Revenue	489,709,502	0.2988	0.0981	480,405	
	Developmental Dis. Board	489,709,502	0.0671	0.0671	328,595	
	Dev. Dis. Board-LEEP	489,709,502	0.0650	0.0650	318,311	

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Listing of 2021 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Lafayette</u>						
Little Sni A Bar WSD	General Revenue	8,065,741	0.3939	0.3939	31,771	
Tabo Creek Watershed Subdistrict	General Revenue	19,484,907	0.3006	0.3006	58,572	
Wellington Napoleon WSD	General Revenue	5,084,440	0.4000	0.4000	20,338	
Alma SRD Lafayette County	Special Road & Bridge	17,532,684	0.3000	0.3000	52,598	A 2024
Corder SRD Lafayette County	Special Road & Bridge	13,862,264	0.3500	0.3500	48,518	A 2024
Concordia SRD Lafayette County	Special Road & Bridge	56,771,437	0.3300	0.3300	187,346	A 2024
Dover SRD Lafayette County	Special Road & Bridge	12,648,907	0.3500	0.3500	44,271	2023
Higginsville SRD Lafayette County	Special Road & Bridge	70,499,141	0.3384	0.3384	238,569	2023
Mayview SRD Lafayette County	Special Road & Bridge	15,308,362	0.3448	0.3448	52,783	2021
Odessa SRD Lafayette County	Special Road & Bridge	123,083,780	0.3200	0.3200	393,868	2022
Waverly SRD Lafayette County	Special Road & Bridge	21,680,719	0.2800	0.2800	60,706	2022
Wellington Napoleon SRD Lafayette	Special Road & Bridge	33,562,187	0.3000	0.3000	100,687	2021
City of Alma	General Revenue	4,854,617	0.4916	0.4916	23,865	
	General Revenue - Temp	4,854,617	0.2931	0.2931	14,229	2021
	Streets	4,854,617	0.4000	0.4000	19,418	A 2024
Village of Aullville	General Revenue	838,807	0.4696	0.4696	3,939	
City of Bates City	General Revenue	5,361,575	0.3257	0.3257	17,463	
City of Concordia	General Revenue	31,037,068	0.8897	0.8897	276,137	B
City of Corder	General Revenue	3,192,105	0.6107	0.6107	19,494	
	Parks & Recreation	3,192,105	0.1503	0.1503	4,798	
Village of Dover	General Revenue	1,031,986	0.2942	0.2942	3,036	
City of Higginsville	General Revenue	49,551,005	0.4345	0.4345	215,299	
	Parks & Recreation	49,551,005	0.3587	0.3587	177,739	
	Library	37,522,038	0.1754	0.1754	65,814	
City of Lexington	General Revenue	44,992,823	0.5700	0.5894	265,188	C
	Parks & Recreation	44,992,823	0.2895	0.2994	134,709	C
	Health	44,992,823	0.1545	0.1598	71,899	C
City of Mayview	General Revenue	1,512,686	0.8043	0.8043	12,167	
City of Napoleon	General Revenue	2,880,808	0.8732	0.8732	25,155	
City of Odessa	General Revenue	60,133,276	0.5658	0.5658	340,234	
	Parks & Recreation	60,133,276	0.1493	0.1493	89,779	
City of Waverly	General Revenue	8,359,759	0.5582	0.5582	46,664	
	Streets	8,359,759	0.2253	0.2253	18,835	
City of Wellington	General Revenue	7,697,592	0.5005	0.5005	38,526	
City of Lake Lafayette	General Revenue	1,886,098	1.0000	1.0000	18,861	
	Streets	1,570,005	0.3000	0.3000	4,710	A 2024
Corder FPD	General Revenue	22,853,618	0.2918	0.2918	66,687	
Sni Valley FPD	General Revenue	239,086,857	0.8179	0.8179	1,955,491	
	Dispatch	239,086,857	0.0257	0.0257	61,445	
	Fire & Ambulance	239,086,857	0.1289	0.1289	308,183	
	Debt Service	239,086,857	0.2223	0.2223	531,490	
Concordia FPD	General Revenue	71,778,041	0.2889	0.2889	207,367	
	Ambulance	71,778,041	0.2964	0.2964	212,750	
Alma FPD	General Revenue	23,003,719	0.3678	0.3678	84,608	
Wellington-Napoleon FPD	General Revenue	33,462,157	0.2785	0.2785	93,192	
	Ambulance	33,462,157	0.3500	0.3500	117,118	
Odessa Fire & Rescue Protection	General Revenue	118,370,712	0.5914	0.5914	700,044	
	Ambulance	118,370,712	0.3000	0.3000	355,112	

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Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Lafayette</u>						
Mayview FPD	General Revenue	13,634,457	0.3000	0.3000	40,903	
Higginsville FPD	General Revenue	74,403,033	0.2706	0.2706	201,335	
	Debt Service	74,403,033	0.2880	0.2880	214,281	
Wellington-Napoleon R-IX RRD	Parks & Recreation	31,885,154	0.1958	0.1958	62,431	
Lafayette County Health Department	General Revenue	491,960,888	0.0721	0.0721	354,704	
Concordia R-II School District	Operating Funds-Schools	53,679,106	4.0602	4.0602	2,179,479	D
	Debt Service	53,679,106	0.4793	0.4613	247,622	
Lafayette County C-1 SD	Operating Funds-Schools	82,827,800	3.4466	3.4466	2,854,743	D
	Debt Service	82,827,800	1.3859	1.1131	921,956	
Odessa R-VII School District	Operating Funds-Schools	151,558,603	3.5562	3.5562	5,389,727	D
	Debt Service	151,558,603	1.3825	1.1623	1,761,566	
Santa Fe R-X School District	Operating Funds-Schools	37,134,979	4.2724	4.2724	1,586,555	D
	Debt Service	37,134,979	0.8083	0.7107	263,918	
Wellington-Napoleon R-IX SD	Operating Funds-Schools	31,909,309	4.8373	4.8373	1,543,549	BD
	Debt Service	31,909,309	1.1841	0.8859	282,685	
Lexington R-V School District	Operating Funds-Schools	61,048,114	3.9992	3.9992	2,441,436	D
	Debt Service	61,048,114	1.8244	1.2088	737,950	
Lafayette County	General Revenue	491,960,888	0.2886	0.1875	922,427	
	Road & Bridge	491,960,888	0.2128	0.2128	1,046,893	
	Common Road District	387,751	0.3500	0.3500	1,357	2023
	Developmental Dis. Board	491,960,888	0.0633	0.0633	311,411	
	Common Road District I-E	19,885,113	0.3500	0.3500	69,598	2023
	Noxious Weed	491,960,888	0.0117	0.0117	57,559	
	Common Road District 2-W	41,122,032	0.3300	0.3300	135,703	A 2024
<u>Lawrence</u>						
Mt. Vernon Ambulance District	General Revenue	190,754,430	0.1394	0.1394	265,912	
Lawrence County NHD	General Revenue	544,579,741	0.1054	0.1054	573,987	
Aurora SRD Lawrence County	Special Road & Bridge	122,557,206	0.1700	0.1700	208,347	A 2024
Buck Prairie SRD Lawrence County	Special Road & Bridge	45,509,378	0.3086	0.3086	140,442	2021
Freistatt SRD Lawrence County	Special Road & Bridge	10,188,919	0.3500	0.3500	35,661	2022
Green Benefit SRD Lawrence County	Special Road & Bridge	9,704,577	0.2200	0.2200	21,350	A 2024
Midway Benefit SRD Lawrence County	Special Road & Bridge	3,762,796	0.2020	0.2020	7,601	2021
Miller Benefit SRD Lawrence County	Special Road & Bridge	27,222,123	0.1887	0.1887	51,368	2021
Mt. Pleasant Benefit SRD Lawrence	Special Road & Bridge	6,144,579	0.1738	0.1738	10,679	2021
Mt. Vernon Benefit SRD Lawrence	Special Road & Bridge	116,921,419	0.1584	0.1584	185,204	2021
Pierce Benefit SRD Lawrence County	Special Road & Bridge	32,792,289	0.1900	0.1900	62,305	A 2024
Red Oak Benefit SRD Lawrence County	Special Road & Bridge	18,763,146	0.1571	0.1571	29,477	2021
Verona Benefit SRD Lawrence County	Special Road & Bridge	36,646,768	0.1900	0.1900	69,629	2021
Vineyard Benefit SRD Lawrence	Special Road & Bridge	5,743,800	0.2200	0.2200	12,636	A 2024
Monett SRD Lawrence County	Special Road & Bridge	50,055,032	0.2598	0.2598	130,043	2022
City of Aurora	General Revenue	88,453,695	0.3627	0.3627	320,822	
Village of Freistatt	General Revenue	1,441,248	0.2797	0.2797	4,031	
City of Marionville	General Revenue	19,587,311	0.5875	0.5875	115,075	
City of Miller	General Revenue	5,879,233	0.9723	0.9723	57,164	
City of Pierce City	General Revenue	11,542,409	0.4512	0.4512	52,079	
	Parks & Recreation	11,542,409	0.1150	0.1150	13,274	
City of Stotts City	General Revenue	1,627,784	0.4885	0.4885	7,952	
City of Verona	General Revenue	9,513,093	0.9690	0.9690	92,182	

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Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Lawrence</u>						
Aurora Rural FPD	General Revenue	92,317,200	0.2865	0.2865	264,489	
Pierce City FPD	General Revenue	48,999,188	0.2777	0.2777	136,071	
Miller Rural FPD	General Revenue	35,622,823	0.1612	0.1612	57,424	
Mt. Vernon FPD	General Revenue	112,607,993	0.2938	0.2938	330,842	
Freistatt FPD	General Revenue	15,700,885	0.2871	0.2871	45,077	
Stotts City FPD	General Revenue	12,755,263	0.1935	0.1935	24,681	
Avilla FPD	General Revenue	23,930,046	0.2596	0.2596	62,122	
Halltown FPD	General Revenue	32,001,724	0.3000	0.3000	96,005	A
Miller R-II School District	Operating Funds-Schools	69,463,856	3.2730	3.2730	2,273,552	D
	Operating Funds-Temp	69,463,856	0.0000	0.0000	0	2026
	Debt Service	69,463,856	0.6362	0.6100	423,730	
Pierce City R-VI School District	Operating Funds-Schools	46,240,194	2.7500	2.7500	1,271,605	E
	Debt Service	46,240,194	0.7956	0.7900	365,298	
Marionville R-IX School District	Operating Funds-Schools	45,353,094	2.9239	2.7500	1,247,210	E
	Debt Service	45,353,094	1.1382	0.9800	444,460	
Mt. Vernon R-V School District	Operating Funds-Schools	125,161,420	2.7500	2.7500	3,441,939	D
	Debt Service	125,161,420	1.0827	0.9200	1,151,485	
Aurora R-VIII School District	Operating Funds-Schools	130,613,690	2.3430	2.3430	3,060,279	E
	Operating Funds-Temp	130,613,690	0.4070	0.4070	531,598	2024
	Debt Service	130,613,690	1.4157	1.0500	1,371,444	
Verona R-VII School District	Operating Funds-Schools	31,100,992	2.9387	2.9387	913,965	D
	Debt Service	31,100,992	1.1593	1.0113	314,524	
Lawrence County	General Revenue	544,579,741	0.2782	0.1011	550,570	
	Road & Bridge	544,579,741	0.0992	0.0992	540,223	
	Developmental Dis. Board	544,579,741	0.0860	0.0860	468,339	
	Senior Services	544,579,741	0.0473	0.0473	257,586	
	Common Road District 1	42,198,070	0.2072	0.2072	87,434	2021
	Common Road District 2	16,278,244	0.2023	0.2023	32,931	2021
<u>Lewis</u>						
Lewis County Ambulance District	General Revenue	160,621,312	0.2313	0.1234	198,207	
Lewis County NHD	General Revenue	160,621,312	0.1377	0.1377	221,176	
Buck & Doe Run Creeks WSD	General Revenue	5,081,480	0.4000	0.4000	20,326	
Durgens Creek Watershed Subdistrict	General Revenue	3,550,090	0.3515	0.3515	12,479	
Troublesome Creek WSD	General Revenue	13,406,106	0.3406	0.3406	45,661	
Grassy Creek Watershed Subdistrict	General Revenue	9,257,870	0.3809	0.3809	35,263	
Canton SRD Lewis County	Road & Bridge	42,410,243	0.2832	0.2832	120,106	
Dickerson SRD Lewis County	Road & Bridge	1,087,704	0.3261	0.3261	3,547	
La Grange SRD Lewis County	Road & Bridge	22,012,850	0.3346	0.3346	73,655	
City of Canton	General Revenue	27,131,076	0.6616	0.6616	179,499	
	Parks & Recreation	27,131,076	0.1842	0.1842	49,975	
	Library	27,131,076	0.2302	0.2302	62,456	
	Levee	27,131,076	0.1842	0.1842	49,975	
	Debt Service	27,131,076	0.5666	0.5666	153,725	
City of Ewing	General Revenue	4,301,099	0.6189	0.6189	26,620	
City of La Belle	General Revenue	5,292,789	0.7378	0.7378	39,050	
	Streets-Temp	5,292,789	0.3500	0.3500	18,525	2023
	Streets	5,292,789	0.1000	0.1000	5,293	A 2024
City of La Grange	General Revenue	11,613,270	0.5208	0.5208	60,482	

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<u>Lewis</u>						
City of La Grange	Cemetery	11,613,270	0.1428	0.1428	16,584	
	Streets	11,613,270	0.2871	0.2871	33,342	
City of Lewistown	General Revenue	4,848,326	0.6903	0.6903	33,468	
Village of Monticello	General Revenue	1,235,226	0.6200	0.6200	7,658	
Lewis County Library District	General Revenue	129,428,151	0.0946	0.0946	122,439	
Canton R-V FPD	General Revenue	76,985,394	0.2942	0.2942	226,491	
	Debt Service	76,985,394	0.0556	0.0556	42,804	
Ewing-Maywood R-4 FPD	General Revenue	35,487,844	0.4171	0.4171	148,020	
Western Lewis County FPD	General Revenue	39,123,227	0.3909	0.3909	152,933	
	Debt Service	39,123,227	0.0610	0.0610	23,865	
Lewis Co Health Department & HHA	General Revenue	160,621,312	0.2353	0.2353	377,942	
Canton R-V School District	Operating Funds-Schools	48,446,335	3.1508	3.1508	1,526,447	^D
	Debt Service	48,446,335	0.6987	0.5500	266,455	
Lewis County C-1 School District	Operating Funds-Schools	90,617,778	4.3319	4.3319	3,925,472	^D
Lewis County	General Revenue	160,621,312	0.3829	0.2528	406,051	
	Road & Bridge	94,486,664	0.2525	0.2525	238,579	
	Common Road District	94,486,664	0.1955	0.1955	184,721	2021
<u>Lincoln</u>						
Lincoln County Ambulance District	General Revenue	1,057,852,359	0.2412	0.0919	972,166	
	Debt Service	1,057,852,359	0.1120	0.0700	740,497	
Clarence Cannon Memorial WSD	General Revenue	13,381,439	0.1663	0.1663	22,253	
City of Elsberry	General Revenue	18,810,599	0.4837	0.4837	90,987	
	Cemetery	18,810,599	0.1450	0.1450	27,275	
City of Foley	General Revenue	1,045,706	0.7902	0.7902	8,263	
City of Hawk Point	General Revenue	6,740,720	0.3031	0.3031	20,431	
City of Moscow Mills	General Revenue	48,023,723	0.2318	0.2318	111,319	
	General Revenue & Water	48,023,723	0.4537	0.4537	217,884	
City of Old Monroe	General Revenue	5,093,684	0.3344	0.3344	17,033	
City of Silex	General Revenue	2,377,502	0.2673	0.2673	6,355	
	Debt Service	2,377,502	0.9355	0.9355	22,242	
City of Troy	General Revenue	244,812,448	0.1648	0.1648	403,451	
City of Winfield	General Revenue	17,381,648	0.3165	0.3165	55,013	
Village of Truxton	General Revenue	411,498	0.4394	0.4394	1,808	
Village of Chain of Rocks	General Revenue	1,425,575	0.3855	0.3855	5,496	
Village of Fountain 'N Lakes	General Revenue	507,950	0.4486	0.4486	2,279	
Winfield-Foley FPD	General Revenue	139,597,791	0.2181	0.2181	304,463	
	Debt Service	139,597,791	0.2869	0.2100	293,155	
Lincoln County FPD	General Revenue	643,334,758	0.4569	0.4569	2,939,397	
	Debt Service	643,334,758	0.1689	0.0700	450,334	
Elsberry FPD	General Revenue	66,932,272	0.2640	0.2640	176,701	
Northwest FPD Lincoln County	General Revenue	48,511,989	0.2815	0.2815	136,561	
Hawk Point FPD	General Revenue	63,817,388	0.3928	0.3928	250,675	^B
Old Monroe FPD	General Revenue	53,030,479	0.2482	0.2482	131,622	
Lincoln County Health Department	General Revenue	1,057,852,359	0.1682	0.1682	1,779,308	
Silex R-I School District	Operating Funds-Schools	44,490,544	3.0374	3.0374	1,351,356	^D
	Debt Service	44,490,544	1.0683	0.9629	428,399	
Elsberry R-II School District	Operating Funds-Schools	62,472,325	3.4559	3.1760	1,984,121	^{BD}
	Debt Service	62,472,325	1.1308	1.1300	705,937	

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<u>Lincoln</u>						
Troy R-III School District	Operating Funds-Schools	699,846,329	3.3850	3.3850	23,689,798	BD
	Debt Service	699,846,329	1.4096	1.3750	9,622,887	
Winfield R-IV School District	Operating Funds-Schools	142,642,945	2.7639	2.7639	3,942,508	D
	Debt Service	142,642,945	1.6637	1.5755	2,247,340	
Lincoln County	General Revenue	1,057,852,359	0.2927	0.1600	1,692,564	
	Road & Bridge	1,057,852,359	0.2238	0.2238	2,367,474	
	Hospital	1,057,852,359	0.1463	0.1463	1,547,638	
	Developmental Dis. Board	1,057,852,359	0.0841	0.0841	889,654	
<u>Linn</u>						
Linn County Ambulance District	General Revenue	179,653,805	0.2801	0.1007	180,911	
East Yellow Creek WSD	General Revenue	12,090,161	0.3609	0.3609	43,633	
Marceline SRD Linn County	General Revenue	25,575,100	0.0993	0.0993	25,396	
	Road & Bridge	25,575,100	0.3684	0.3684	94,219	
Purdin SRD Linn County	General Revenue	2,106,094	0.0000	0.0000	0	
	Road & Bridge	2,106,094	0.5000	0.5000	10,530	
	Special Road & Bridge	2,106,094	0.3500	0.3500	7,371	
City of Brookfield	General Revenue	46,285,040	0.8535	0.8535	395,043	
	Parks & Recreation	46,285,040	0.1978	0.1978	91,552	
	Cemetery	46,285,040	0.0990	0.0990	45,822	
	Library	46,285,040	0.3698	0.3698	171,162	
City of Browning	General Revenue	866,828	0.9999	0.9999	8,667	
City of Bucklin	General Revenue	3,285,203	0.9978	0.9978	32,780	
	Streets	3,285,203	0.4989	0.4989	16,390	
	Special Road & Bridge	3,285,203	0.5987	0.5987	19,669	
City of Laclede	General Revenue	2,554,764	0.9541	0.9541	24,375	
	Cemetery	2,554,764	0.1000	0.1000	2,555	
City of Linneus	General Revenue	1,596,492	0.5966	0.5966	9,525	
	Streets	1,596,492	0.3977	0.3977	6,349	
City of Marceline	General Revenue	24,395,558	0.5181	0.5181	126,393	
	Library	24,395,558	0.2492	0.2492	60,794	
	Debt Service	24,395,558	0.2232	0.2232	54,451	
City of Meadville	General Revenue	3,765,238	0.3704	0.3704	13,946	
City of Purdin	General Revenue	642,727	1.0000	1.0000	6,427	
Baker Township Linn County	General Revenue	4,376,299	0.0996	0.0996	4,359	
	Road & Bridge	4,376,299	0.4980	0.4980	21,794	
	Special Road & Bridge	4,376,299	0.3486	0.3486	15,256	
North Benton Township Linn County	General Revenue	2,548,247	0.0985	0.0985	2,510	
	Road & Bridge	2,548,247	0.4930	0.4930	12,563	
	Special Road & Bridge	2,548,247	0.3500	0.3500	8,919	
Brookfield Township Linn County	General Revenue	63,029,101	0.0981	0.0981	61,832	
	Road & Bridge	63,029,101	0.3913	0.3913	246,633	
Bucklin Township Linn County	General Revenue	12,446,983	0.0898	0.0898	11,177	
	Road & Bridge	12,446,983	0.4311	0.4311	53,659	
	Special Road & Bridge	12,446,983	0.3457	0.3457	43,029	
Clay Township Linn County	General Revenue	6,470,925	0.0959	0.0959	6,206	
	Road & Bridge	6,470,925	0.4791	0.4791	31,002	
	Special Road & Bridge	6,470,925	0.3489	0.3489	22,577	
Enterprise Township Linn County	General Revenue	2,128,916	0.0992	0.0992	2,112	

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<u>Linn</u>						
Enterprise Township Linn County	Road & Bridge	2,128,916	0.4959	0.4959	10,557	
	Special Road & Bridge	2,128,916	0.3472	0.3472	7,392	2022
Grantsville Township Linn County	General Revenue	4,452,310	0.1000	0.1000	4,452	
	Road & Bridge	4,452,310	0.5000	0.5000	22,262	
	Special Road & Bridge	4,452,310	0.3500	0.3500	15,583	2022
Jackson Township Linn County	General Revenue	3,901,106	0.0996	0.0996	3,886	
	Road & Bridge	3,901,106	0.4980	0.4980	19,428	
	Special Road & Bridge	3,901,106	0.3500	0.3500	13,654	2022
Jefferson Township Linn County	General Revenue	14,168,559	0.0914	0.0914	12,950	
	Road & Bridge	14,168,559	0.3565	0.3565	50,511	
	Special Road & Bridge	14,168,559	0.3493	0.3493	49,491	2022
Locust Creek Township Linn County	General Revenue	7,474,684	0.0995	0.0995	7,437	
	Road & Bridge	7,474,684	0.4977	0.4977	37,202	
	Special Road & Bridge	7,474,684	0.3484	0.3484	26,042	2022
Marceline Township Linn County	General Revenue	7,150,558	0.0913	0.0913	6,528	
	Road & Bridge	7,150,558	0.4562	0.4562	32,621	
	Special Road & Bridge	7,150,558	0.3416	0.3416	24,426	2022
North Salem Township Linn County	General Revenue	3,186,630	0.0980	0.0980	3,123	
	Road & Bridge	3,186,630	0.4900	0.4900	15,614	
	Special Road & Bridge	3,186,630	0.3430	0.3430	10,930	2022
Parson Creek Township Linn County	General Revenue	10,878,628	0.0975	0.0975	10,607	
	Road & Bridge	10,878,628	0.4670	0.4670	50,803	
	Special Road & Bridge	10,878,628	0.3500	0.3500	38,075	2022
Yellow Creek Township Linn County	General Revenue	9,759,665	0.0753	0.0753	7,349	
	Road & Bridge	9,759,665	0.3440	0.3440	33,573	
	Special Road & Bridge	9,759,665	0.3458	0.3458	33,749	2022
Laclede Community FPD	General Revenue	14,125,369	0.2340	0.2340	33,053	
Linneus FPD	General Revenue	11,070,015	0.3000	0.3000	33,210	
Meadville FPD	General Revenue	15,942,971	0.2962	0.2962	47,223	
Linn County Health Department	General Revenue	179,653,805	0.2319	0.2319	416,617	
Linn County R-I School District	Operating Funds-Schools	21,084,609	4.1139	4.1139	867,400	D
Bucklin R-II School District	Operating Funds-Schools	12,753,296	5.3409	5.3409	681,141	D
Meadville R-IV School District	Operating Funds-Schools	20,219,497	3.7785	3.7785	763,994	D
	Debt Service	20,219,497	1.3674	1.0500	212,305	
Marceline R-V School District	Operating Funds-Schools	46,409,986	3.8813	3.8813	1,801,311	D
	Debt Service	46,409,986	0.9809	0.8000	371,280	
Brookfield R-III School District	Operating Funds-Schools	72,110,263	3.7903	3.7903	2,733,195	D
	Operating Funds-Temp	72,110,263	0.4242	0.4242	305,892	2023
	Debt Service	72,110,263	0.9443	0.6600	475,928	
Linn County	General Revenue	179,653,805	0.2921	0.0725	130,249	
	Developmental Dis. Board	179,653,805	0.1932	0.1932	347,091	
	Senior Services	179,653,805	0.0486	0.0486	87,312	
<u>Livingston</u>						
Livingston Ambulance District	General Revenue	205,720,913	0.1499	0.1499	308,376	
Livingston County NHD	General Revenue	205,720,913	0.1495	0.1495	307,553	
City of Chillicothe	General Revenue	106,543,284	0.6852	0.6852	730,035	
	Parks & Recreation	106,543,284	0.1927	0.1927	205,309	
	Industrial Improvements	106,543,284	0.0000	0.0000	0	

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<u>Livingston</u>						
City of Chula	General Revenue	1,913,006	1.0000	1.0000	19,130	
Village of Ludlow	General Revenue	691,561	0.9859	0.9859	6,818	
Village of Mooresville	General Revenue	831,477	0.3920	0.3920	3,259	
City of Wheeling	General Revenue	1,230,124	0.7486	0.7486	9,209	
Livingston County Memorial PLD	General Revenue	205,720,913	0.2691	0.2691	553,595	
	Debt Service	205,720,913	0.1401	0.1401	288,215	
Blue Mound Township Livingston Co	General Revenue	7,633,909	0.1000	0.1000	7,634	
	Road & Bridge	7,633,909	0.5000	0.5000	38,170	
	Special Road & Bridge	7,633,909	0.3500	0.3500	26,719	2022
Chillicothe Township Livingston Co	General Revenue	126,922,109	0.0994	0.0994	126,161	
	Road & Bridge	126,922,109	0.2860	0.2860	362,997	
Cream Ridge Township Livingston Co	General Revenue	9,082,658	0.0921	0.0921	8,365	
	Road & Bridge	9,082,658	0.3916	0.3916	35,568	
	Special Road & Bridge	9,082,658	0.3500	0.3500	31,789	2021
Grand River Township Livingston Co	General Revenue	5,501,959	0.0980	0.0980	5,392	
	Road & Bridge	5,501,959	0.4903	0.4903	26,976	
	Special Road & Bridge	5,501,959	0.3500	0.3500	19,257 ^A	2024
Green Township Livingston County	General Revenue	5,163,336	0.0935	0.0935	4,828	
	Road & Bridge	5,163,336	0.4666	0.4666	24,092	
Jackson Township Livingston County	General Revenue	10,644,128	0.0946	0.0946	10,069	
	Road & Bridge	10,644,128	0.2852	0.2852	30,357	
	Special Road & Bridge	10,644,128	0.3500	0.3500	37,254	2022
Medicine Township Livingston County	General Revenue	2,841,964	0.0996	0.0996	2,831	
	Road & Bridge	2,841,964	0.4366	0.4366	12,408	
	Special Road & Bridge	2,841,964	0.3488	0.3488	9,913	2022
Monroe Township Livingston County	General Revenue	5,776,984	0.0895	0.0895	5,170	
	Road & Bridge	5,776,984	0.4180	0.4180	24,148	
	Special Road & Bridge	5,776,984	0.3500	0.3500	20,219 ^A	2024
Mooresville Township Livingston Co	General Revenue	4,390,864	0.0996	0.0996	4,373	
	Road & Bridge	4,390,864	0.4980	0.4980	21,867	
	Special Road & Bridge	4,390,864	0.3500	0.3500	15,368 ^A	2024
Rich Hill Township Livingston Co	General Revenue	10,976,409	0.0983	0.0983	10,790	
	Road & Bridge	10,976,409	0.4486	0.4486	49,240	
	Special Road & Bridge	10,976,409	0.3498	0.3498	38,395	2022
Sampsel Township Livingston County	General Revenue	5,379,144	0.1000	0.1000	5,379	
	Road & Bridge	5,379,144	0.4913	0.4913	26,428	
	Special Road & Bridge	5,379,144	0.3500	0.3500	18,827	2021
Wheeling Township Livingston County	General Revenue	4,824,459	0.0975	0.0975	4,704	
	Road & Bridge	4,824,459	0.4878	0.4878	23,534	
	Special Road & Bridge	4,824,459	0.3500	0.3500	16,886 ^A	2024
Fairview Township Livingston County	General Revenue	6,582,988	0.0990	0.0990	6,517	
	Road & Bridge	6,582,988	0.4618	0.4618	30,400	
	Special Road & Bridge	6,582,988	0.3500	0.3500	23,040 ^A	2024
Green Township FPD	General Revenue	5,163,336	0.5147	0.5147	26,576	
Mooresville Township FPD	General Revenue	4,390,864	0.2988	0.2988	13,120	
Chillicothe FPD No. 1	General Revenue	43,045,192	0.3000	0.3000	129,136 ^A	
Livingston County Health Center	General Revenue	205,720,913	0.3389	0.3389	697,188	
Southwest Livingston County R-I SD	Operating Funds-Schools	13,298,696	4.4700	4.4700	594,452 ^D	

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<u>Livingston</u>						
Livingston County R-III SD	Operating Funds-Schools	8,937,026	5.5000	5.1056	456,289	
Chillicothe R-II School District	Capital Improvements	161,500,224	0.1178	0.1178	190,247	2023
	Operating Funds-Schools	161,500,224	3.6215	3.6215	5,848,731 ^D	
	Debt Service	161,500,224	0.9957	0.9660	1,560,092	
Livingston County	General Revenue	205,720,913	0.3343	0.0141	29,007	
	Developmental Dis. Board	205,720,913	0.0997	0.0997	205,104	
	Senior Services	205,720,913	0.0498	0.0498	102,449	
<u>McDonald</u>						
City of Anderson	General Revenue	19,595,528	0.2304	0.2304	45,148	
	General Revenue-Temp	19,595,528	0.3384	0.3384	66,311	2021
City of Goodman	General Revenue	8,252,748	0.7129	0.7129	58,834	
City of Lanagan	General Revenue	1,406,475	0.8950	0.8950	12,588	
City of Pineville	General Revenue	9,354,853	0.4790	0.4790	44,810	
City of Southwest City	General Revenue	15,833,129	0.6224	0.6224	98,545	
McDonald County Library District	General Revenue	290,332,577	0.0959	0.0959	278,429	
Goodman Area FPD	General Revenue	35,668,558	0.2893	0.2893	103,189	
White Rock FPD	General Revenue	66,470,335	0.3000	0.3000	199,411	
Stella FPD	General Revenue	31,552,384	0.2878	0.2878	90,808	
McDonald County R-I School District	Operating Funds-Schools	250,090,858	2.7500	2.7500	6,877,499 ^E	
	Debt Service	250,090,858	0.6724	0.6700	1,675,609	
McDonald County	Road & Bridge	290,322,577	0.0000	0.0000	0	
<u>Macon</u>						
Macon County Ambulance District	General Revenue	258,071,049	0.1409	0.1409	363,622	
Samaritan Memorial Hospital	General Revenue	258,071,049	0.1879	0.1879	484,916	
La Plata NHD	General Revenue	55,591,263	0.1360	0.1360	75,604	
Macon County NHD	General Revenue	208,179,958	0.3500	0.3500	728,630	
Hudson SRD Macon County	Road & Bridge	100,107,896	0.2827	0.2827	283,005	
	Special Road & Bridge	100,107,896	0.2000	0.2000	200,216 ^A	2024
La Plata SRD Macon County	Road & Bridge	16,619,915	0.3172	0.3172	52,718	
	Special Road & Bridge	16,619,915	0.3500	0.3500	58,170 ^A	2024
City of Atlanta	General Revenue	2,185,622	1.0000	1.0000	21,856	
City of Bevier	General Revenue	5,746,609	0.7938	0.7938	45,617	
	Lights	5,746,609	0.2215	0.2215	12,729	
City of Callao	General Revenue	1,438,645	1.0000	1.0000	14,386	
City of Elmer	General Revenue	641,500	0.9844	0.9844	6,315	
City of Ethel	General Revenue	568,116	0.7694	0.7694	4,371	
City of La Plata	General Revenue	10,487,169	0.8348	0.8348	87,547	
	Parks & Recreation	10,487,169	0.1912	0.1912	20,051	
	Library	10,487,169	0.1912	0.1912	20,051	
City of Macon	General Revenue	75,712,528	0.5937	0.5937	449,505	
	Library	75,712,528	0.2375	0.2375	179,817	
City of New Cambria	General Revenue	1,256,458	0.8772	0.8772	11,022	
Village of South Gifford	General Revenue	109,183	0.5000	0.5000	546	
La Plata Community FPD	General Revenue	42,050,726	0.3951	0.3951	166,142	
Bevier FPD	General Revenue	29,153,688	0.2877	0.2877	83,875	
Callao Town & Country Volunteer FPD	General Revenue	14,047,657	0.3583	0.3583	50,333	
Macon County Health Department	General Revenue	258,071,049	0.1409	0.1409	363,622	
Atlanta C-3 School District	Operating Funds-Schools	18,851,876	3.9087	3.9087	736,863 ^D	

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<u>Macon</u>						
Bevier C-4 School District	Operating Funds-Schools	15,877,993	3.7668	3.7668	598,092	^D
La Plata R-II School District	Operating Funds-Schools	28,953,150	3.0897	3.0897	894,565	^D
Macon County R-I School District	Operating Funds-Schools	126,572,953	3.0623	3.0623	3,876,044	^D
	Operating Funds-Temp	126,572,953	0.3900	0.3900	493,635	2032
Callao C-8 School District	Operating Funds-Schools	7,384,507	4.3041	4.3000	317,534	^D
Macon County R-IV School District	Operating Funds-Schools	13,975,939	4.5023	4.5000	628,917	^D
Macon County	General Revenue	258,071,049	0.4065	0.2240	578,079	
	Common Road District	141,370,239	0.2965	0.2965	419,163	
	Special Road & Bridge	141,370,239	0.3475	0.3475	491,262	2022
	Developmental Dis. Board	258,071,049	0.0940	0.0940	242,587	
<u>Madison</u>						
Madison County Ambulance District	General Revenue	128,534,777	0.2972	0.0000	0	
Village of Cobalt City	General Revenue	999,020	0.2268	0.2268	2,266	
City of Fredericktown	General Revenue	37,523,226	0.7432	0.7432	278,873	
	Parks & Recreation	37,523,226	0.1289	0.1289	48,367	
Village of Junction City	General Revenue	2,023,770	0.2415	0.2415	4,887	
City of Marquand	General Revenue	1,251,944	0.8136	0.8136	10,186	
	Debt Service	1,251,944	1.5041	1.5041	18,830	
	General Revenue	128,534,777	0.2476	0.2476	318,252	
Marquand-Zion R-VI School District	Operating Funds-Schools	12,203,529	4.1277	4.1277	503,725	^D
	Debt Service	12,203,529	0.5231	0.5000	61,018	
Fredericktown R-I School District	Operating Funds-Schools	112,500,708	3.9000	3.9000	4,387,528	^D
Madison County	General Revenue	128,534,777	0.3988	0.1340	172,237	
	Library	128,534,777	0.1981	0.1981	254,627	
	Road & Bridge	128,534,777	0.2900	0.2900	372,751	
	Developmental Dis. Board	128,534,777	0.1967	0.1967	252,828	
<u>Maries</u>						
Maries-Osage Ambulance District	General Revenue	104,808,503	0.1924	0.1924	201,652	
Ozark Central Ambulance District	General Revenue	95,962,818	0.2723	0.2723	261,307	
Belle SRD 6 Maries-Osage County	Road & Bridge	13,643,877	0.2416	0.2416	32,964	
Maries County SRD 8	Road & Bridge	9,339,337	0.2353	0.2353	21,975	
City of Vienna	General Revenue	9,026,927	0.6314	0.6314	56,996	
City of Belle	General Revenue	13,644,971	0.6492	0.6492	88,583	
	Parks & Recreation	13,644,971	0.1589	0.1589	21,682	
Maries County Library District	General Revenue	154,292,109	0.1605	0.1605	247,639	
Vienna Volunteer FPD	General Revenue	32,410,241	0.2977	0.2977	96,485	
Belle FPD	General Revenue	46,744,409	0.3000	0.3000	140,233	
Maries County R-I School District	Operating Funds-Schools	62,763,310	3.3132	3.3112	2,078,219	^D
	Debt Service	62,763,310	0.7023	0.4400	276,159	
Maries County R-II School District	Operating Funds-Schools	76,705,991	3.3359	3.3359	2,558,835	^D
Maries County	General Revenue	154,292,109	0.4712	0.3608	556,686	
	Common Road District 1	71,272,285	0.2726	0.2726	194,288	
	Common Road District 2	62,443,138	0.2422	0.2422	151,237	
<u>Marion</u>						
Marion County Ambulance District	General Revenue	515,398,892	0.0000	0.0000	0	
	Pension	515,398,892	0.0477	0.0477	245,845	
Marion County NHD	General Revenue	508,396,315	0.1380	0.1380	701,587	

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<u>Marion</u>						
City of Hannibal	General Revenue	249,202,915	0.7590	0.7590	1,891,450	
	Library	249,202,915	0.2854	0.2854	711,225	
	Police & Fire	249,202,915	0.1334	0.1334	332,437	
City of Palmyra	General Revenue	47,533,715	0.6192	0.6192	294,329	
Marion County Library Subdistrict 1	General Revenue	178,140,709	0.1432	0.1432	255,097	
Palmyra FPD	General Revenue	174,952,068	0.2864	0.2864	501,063	
Marion County Health Department	General Revenue	508,396,315	0.0949	0.0925	470,267	
Marion County R-II School District	Operating Funds-Schools	19,637,440	3.6000	3.6000	706,948	D
	Debt Service	19,637,440	0.8438	0.5786	113,622	
Palmyra R-I School District	Operating Funds-Schools	150,844,529	3.2294	3.2294	4,871,373	D
	Debt Service	150,844,529	0.8150	0.7986	1,204,644	
Hannibal 60 School District	Operating Funds-Schools	355,588,394	3.0044	3.0044	10,683,298	D
	Debt Service	355,588,394	1.4507	1.1200	3,982,590	
Marion County	General Revenue	508,396,315	0.4204	0.1350	686,335	
	Road & Bridge	508,396,315	0.3153	0.3153	1,602,974	
	Developmental Dis. Board	508,396,315	0.1300	0.1300	660,915	
<u>Mercer</u>						
Mercer County Ambulance District	General Revenue	84,417,768	0.3004	0.3004	253,591	
City of Mercer	General Revenue	2,321,075	0.8602	0.8602	19,966	
	Streets	2,321,075	0.4794	0.4794	11,127	
	Debt Service	2,321,075	1.2099	1.2099	28,083	
City of Princeton	General Revenue	12,364,373	0.8660	0.8660	107,075	
	Band	12,364,373	0.0943	0.0943	11,660	
Village of South Lineville	General Revenue	605,403	0.4082	0.4082	2,471	
Mercer County Library District	General Revenue	84,417,768	0.1821	0.1821	153,725	
Harrison Township Mercer County	General Revenue	4,157,160	0.0915	0.0915	3,804	
	Road & Bridge	4,157,160	0.4572	0.4572	19,007	
	Special Road & Bridge	4,157,160	0.3500	0.3500	14,550	2022
Lindley Township Mercer County	General Revenue	3,058,438	0.0920	0.0920	2,814	
	Road & Bridge	3,058,438	0.4602	0.4602	14,075	
	Special Road & Bridge	3,058,438	0.3500	0.3500	10,705	2022
Madison Township Mercer County	General Revenue	4,216,033	0.0905	0.0905	3,816	
	Road & Bridge	4,216,033	0.4524	0.4524	19,073	
	Special Road & Bridge	4,216,033	0.3500	0.3500	14,756	2022
Marion Township Mercer County	General Revenue	13,796,462	0.0877	0.0877	12,099	
	Road & Bridge	13,796,462	0.3781	0.3781	52,164	
	Special Road & Bridge	13,796,462	0.3500	0.3500	48,288	2022
Medicine Township Mercer County	General Revenue	3,909,343	0.0941	0.0941	3,679	
	Road & Bridge	3,909,343	0.4704	0.4704	18,390	
	Special Road & Bridge	3,909,343	0.3500	0.3500	13,683	2022
Morgan Township Mercer County	General Revenue	28,959,878	0.0910	0.0910	26,353	
	Road & Bridge	28,959,878	0.3189	0.3189	92,353	
Ravanna Township Mercer County	General Revenue	8,863,069	0.1000	0.1000	8,863	
	Road & Bridge	8,863,069	0.5000	0.5000	44,315	
	Special Road & Bridge	8,863,069	0.3500	0.3500	31,021	2022
Somerset Township Mercer County	General Revenue	7,867,674	0.0932	0.0932	7,333	
	Road & Bridge	7,867,674	0.4659	0.4659	36,655	
	Special Road & Bridge	7,867,674	0.3500	0.3500	27,537	2022

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<u>Mercer</u>						
Washington Township Mercer County	General Revenue	9,589,713	0.0842	0.0842	8,075	2022
	Road & Bridge	9,589,713	0.4210	0.4210	40,373	
	Special Road & Bridge	9,589,713	0.3500	0.3500	33,564	
Mercer County FPD	General Revenue	50,623,629	0.2730	0.2730	138,203	
Mercer FPD	General Revenue	23,852,116	0.2707	0.2707	64,568	
Mercer County Health Department	General Revenue	84,417,768	0.2731	0.2731	230,545	
Mercer County Extension District	General Revenue	72,714,957	0.0519	0.0519	37,739	
North Mercer County R-III SD	Operating Funds-Schools	19,751,005	4.9267	4.9267	973,073	^D
Princeton R-V School District	Operating Funds-Schools	48,692,392	4.2225	4.2225	2,056,036	^D
	Debt Service	48,692,392	1.7752	0.9532	464,136	
Mercer County	General Revenue	84,417,768	0.3642	0.2560	216,109	
	Road & Bridge	84,417,768	0.1365	0.1365	115,230	
	Senior Services	84,417,768	0.0455	0.0455	38,410	
<u>Miller</u>						
Miller County Ambulance District	General Revenue	314,636,065	0.0000	0.0000	0	
Miller County NHD	General Revenue	475,319,484	0.1136	0.1136	539,963	
	Debt Service	475,319,484	0.0412	0.0412	195,832	
Bagnell SRD Miller County	Road & Bridge	143,747,110	0.1732	0.1732	248,970	
Kaiser SRD Miller County	Road & Bridge	82,975,281	0.2057	0.2057	170,680	
City of Bagnell	General Revenue	746,155	0.4818	0.4818	3,595	
Village of Brumley	General Revenue	811,616	0.4833	0.4833	3,923	
City of Iberia	General Revenue	6,523,361	0.5647	0.5647	36,837	
Village of Olean	General Revenue	674,348	0.3254	0.3254	2,194	
Village of St. Elizabeth	General Revenue	5,705,477	0.2214	0.2214	12,632	
Village of Tuscumbia	General Revenue	1,634,353	0.3765	0.3765	6,153	
City of Lake Ozark	General Revenue	118,094,118	0.2287	0.2287	270,081	
Miller County Library District	General Revenue	475,319,484	0.1251	0.1251	594,625	
Lake Ozark FPD	General Revenue	485,189,031	0.5875	0.5875	2,850,486	
	Ambulance	485,189,031	0.5756	0.5756	2,792,748	
	Debt Service	485,189,031	0.1080	0.0800	388,151	
Brumley FPD	General Revenue	25,772,037	0.2910	0.2910	74,997	
Tuscumbia FPD	General Revenue	13,132,421	0.2845	0.2845	37,362	
Moreau FPD	General Revenue	136,672,848	0.5339	0.5339	729,696	
St. Elizabeth FPD	General Revenue	16,757,069	0.2866	0.2866	48,026	
Iberia Rural FPD	General Revenue	38,536,868	0.5794	0.5794	223,283	
Miller County Health Center	General Revenue	475,319,484	0.1192	0.1192	566,581	
Eldon R-I School District	Operating Funds-Schools	207,340,549	3.1500	3.1500	6,531,227	^D
	Debt Service	207,340,549	0.5908	0.5770	1,196,355	
Miller County R-III School District	Operating Funds-Schools	13,648,374	4.1321	4.1321	563,964	^D
	Debt Service	13,648,374	0.3942	0.3942	53,802	
St. Elizabeth R-IV School District	Operating Funds-Schools	19,813,583	3.9940	3.9940	791,355	^D
School of the Osage R-II SD	Operating Funds-Schools	601,538,667	2.6000	2.6000	15,640,005	
	Debt Service	601,538,667	1.1133	0.6990	4,204,755	
Iberia R-V School District	Operating Funds-Schools	42,938,518	3.6135	3.6135	1,551,583	^D
	Debt Service	42,938,518	0.4645	0.3300	141,697	
Miller County	General Revenue	475,319,484	0.2586	0.0000	0	
	Road & Bridge	248,269,999	0.2577	0.2577	639,792	
	Developmental Dis. Board	475,319,484	0.0828	0.0828	393,565	

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<u>Miller</u>						
Miller County	Senior Services	475,319,484	0.0479	0.0479	227,678	
<u>Mississippi</u>						
Mississippi Ambulance District	General Revenue	178,358,858	0.2977	0.2977	530,974	
City of Anniston	General Revenue	1,355,362	0.6430	0.6430	8,715	
City of Bertrand	General Revenue	5,647,108	0.5486	0.5486	30,980	
City of Charleston	General Revenue	32,978,601	0.6467	0.6467	213,273	
	Parks & Recreation	32,978,601	0.1640	0.1640	54,085	
City of East Prairie	General Revenue	21,245,729	0.7923	0.7923	168,330	
Village of Wilson City	General Revenue	400,067	0.4877	0.4877	1,951	
City of Wyatt	General Revenue	1,527,677	0.9227	0.9227	14,096	
Mississippi County Library District	General Revenue	178,358,858	0.2115	0.2115	377,229	
Mississippi/Scott County FPD	General Revenue	87,182,932	0.1650	0.1650	143,852	
Mississippi County Health Department	General Revenue	178,358,858	0.0993	0.0993	177,110	
East Prairie R-II School District	Operating Funds-Schools	74,813,310	3.0455	2.7500	2,057,366	E
	Debt Service	74,813,310	1.1277	0.9000	673,320	
Charleston R-I School District	Operating Funds-Schools	90,626,145	3.0540	3.0540	2,767,722	D
Mississippi County	General Revenue	178,358,858	0.4867	0.3496	623,543	
	Johnson Grass	178,358,858	0.0496	0.0496	88,466	
	Road & Bridge	178,358,858	0.3473	0.3473	619,440	
	Developmental Dis. Board	178,358,858	0.1270	0.1270	226,516	
<u>Moniteau</u>						
Mid Mo Ambulance District	General Revenue	625,309,636	0.0000	0.0000	0	
City of California	General Revenue	57,710,776	0.4102	0.4102	236,730	
	Parks & Recreation	57,710,776	0.1620	0.1620	93,491	
City of Clarksburg	General Revenue	1,954,784	0.9496	0.9496	18,563	
City of Jamestown	General Revenue	3,506,518	0.8924	0.8924	31,292	
City of Lupus	General Revenue	402,544	0.6588	0.6588	2,652	
City of Tipton	General Revenue	33,709,626	0.7632	0.7632	257,272	
	Library	33,709,626	0.2397	0.2397	80,802	
Moniteau County Library District	General Revenue	203,073,534	0.1164	0.1164	236,378	
California Rural FPD	General Revenue	78,555,398	0.5000	0.5000	392,777	B
Fortuna FPD	General Revenue	47,469,087	0.2831	0.2831	134,385	
Tipton Rural FPD	General Revenue	17,615,796	0.2500	0.2500	44,039	
Jamestown Rural FPD	General Revenue	25,503,940	0.4234	0.4234	107,984	
Moniteau County Health Center	General Revenue	236,767,920	0.1501	0.1501	355,389	
Moniteau County R-I School District	Operating Funds-Schools	103,129,689	2.8146	2.8146	2,902,688	D
	Debt Service	103,129,689	1.2164	1.1835	1,220,540	
High Point R-III School District	Operating Funds-Schools	12,988,483	4.3638	4.3638	566,791	BD
Moniteau County R-V School District	Operating Funds-Schools	12,165,929	3.6518	3.6518	444,275	D
Tipton R-VI School District	Operating Funds-Schools	59,834,982	2.9298	2.9298	1,753,045	D
	Debt Service	59,834,982	1.1196	1.0834	648,252	
Jamestown C-I School District	Operating Funds-Schools	19,826,926	4.1900	4.1900	830,748	D
	Operating Funds-Temp	19,826,926	0.3975	0.3975	78,812	2030
Clarksburg C-2 School District	Operating Funds-Schools	8,772,752	3.8535	3.8535	338,058	D
	Debt Service	8,772,752	0.7258	0.7258	63,673	
Moniteau County	General Revenue	236,767,920	0.3355	0.1715	406,057	
	Common Road District	236,767,920	0.2470	0.2470	584,817	
	Developmental Dis. Board	236,767,920	0.1183	0.1183	280,096	

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<u>Monroe</u>						
Monroe County Ambulance District	General Revenue	99,018,229	0.4023	0.4023	398,350	
Monroe City Ambulance District	General Revenue	122,796,876	0.2501	0.1401	172,038	
Monroe County NHD	General Revenue	119,660,661	0.1408	0.1408	168,482	
Madison SRD Monroe County	Special Road & Bridge	12,073,653	0.3453	0.3453	41,690	2021
Monroe City SRD Monroe County	Special Road & Bridge	31,060,965	0.3500	0.3500	108,713	2022
Village of Holliday	General Revenue	1,172,404	0.3511	0.3511	4,116	
City of Madison	General Revenue	4,301,946	0.6778	0.6778	29,159	
City of Paris	General Revenue	10,447,063	0.3423	0.3423	35,760	
	Cemetery	10,447,063	0.2676	0.2676	27,956	
	Streets	10,447,063	0.1185	0.1185	12,380	
Village of Stoutsville	General Revenue	662,429	0.1856	0.1856	1,229	
City of Monroe City	General Revenue	30,379,636	0.7537	0.7537	228,971	
	Library	28,153,119	0.1995	0.1995	56,165	
Monroe County Library District	General Revenue	128,571,938	0.1570	0.1570	201,858	
Paris Rural FPD	General Revenue	46,682,385	0.2424	0.2424	113,158	
Madison-West Monroe FPD	General Revenue	33,747,295	0.2844	0.2844	95,977	
Monroe County Health Department	General Revenue	146,499,263	0.0942	0.0942	138,002	
Middle Grove C-1 School District	Operating Funds-Schools	5,185,554	5.3511	5.3511	277,484	^D
Monroe City R-I School District	Operating Funds-Schools	95,968,000	3.7859	3.7859	3,633,253	^D
	Debt Service	95,968,000	1.1883	0.9900	950,083	
Holliday C-2 School District	Operating Funds-Schools	9,422,380	3.9998	3.9998	376,876	^D
Madison C-3 School District	Operating Funds-Schools	15,479,262	3.7500	3.7500	580,472	^D
Paris R-II School District	Operating Funds-Schools	52,244,290	3.4203	3.4203	1,786,911	^D
	Debt Service	52,244,290	0.5090	0.4900	255,997	
Monroe County	General Revenue	146,499,263	0.3852	0.2600	380,898	
	Road & Bridge	146,499,263	0.2810	0.2810	411,663	
	Developmental Dis. Board	146,499,263	0.0942	0.0942	138,002	
<u>Montgomery</u>						
Montgomery Ambulance District	General Revenue	225,259,288	0.4825	0.4825	1,086,876	
Rhineland Bottom SRD Montgomery Co	Special Road & Bridge	9,942,031	0.2396	0.2396	23,821	2021
Wellsville SRD Montgomery County	Special Road & Bridge	28,132,914	0.2867	0.2867	80,657	2021
City of Bellflower	General Revenue	2,411,387	0.8866	0.8866	21,379	
City of High Hill	General Revenue	4,476,429	0.3408	0.3408	15,256	
City of Jonesburg	General Revenue	20,662,414	0.4607	0.4607	95,192	
City of McKittrick	General Revenue	561,959	0.7299	0.7299	4,102	
City of Middletown	General Revenue	1,601,974	0.7777	0.7777	12,459	
City of Montgomery	General Revenue	45,641,493	0.5338	0.5338	243,634	
	Library	45,641,493	0.3791	0.3791	173,027	
City of New Florence	General Revenue	11,012,079	0.7989	0.7989	87,975	
Village of Rhineland	General Revenue	2,741,598	0.8526	0.8526	23,375	
City of Wellsville	General Revenue	9,392,612	0.7837	0.7837	73,610	
	Library	9,392,612	0.2147	0.2147	20,166	
Bellflower FPD	General Revenue	23,621,052	0.2288	0.2288	54,045	
Big Spring FPD	General Revenue	17,567,856	0.2912	0.2912	51,158	
Jonesburg-High Hill FPD	General Revenue	66,429,127	0.3953	0.3953	262,594	^B
New Florence FPD	General Revenue	28,228,769	0.2855	0.2855	80,593	
Montgomery Volunteer FPD	General Revenue	82,927,522	0.2557	0.2557	212,046	
Wellsville FPD	General Revenue	30,201,298	0.2393	0.2393	72,272	

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<u>Montgomery</u>						
Middletown Community FPD	General Revenue	23,718,158	0.2944	0.2944	69,826	
Montgomery County Health Department	General Revenue	256,359,634	0.1408	0.1408	360,954	
Wellsville-Middletown R-I SD	Operating Funds-Schools	33,516,629	3.8648	3.8648	1,295,351	D
	Debt Service	33,516,629	0.4891	0.4800	160,880	
Montgomery County R-II SD	Operating Funds-Schools	153,232,876	3.2324	3.2324	4,953,099	D
	Debt Service	153,232,876	0.8783	0.7000	1,072,630	
Montgomery County	General Revenue	256,359,634	0.3705	0.2315	593,473	
	Johnson Grass	256,359,634	0.0000	0.0000	0	
	Road & Bridge	218,284,002	0.2976	0.2976	649,613	
	Special Road & Bridge	256,359,634	0.2524	0.2524	647,052	2021
	Developmental Dis. Board	256,359,634	0.0935	0.0935	239,696	
<u>Morgan</u>						
Golden Age NHD 1	General Revenue	118,065,207	0.1894	0.1894	223,616	
Good Shepherd NHD	General Revenue	835,281,621	0.1446	0.1446	1,207,817	
Barnett SRD 3 Morgan County	Road & Bridge	13,591,661	0.3065	0.3065	41,658	
Gravois SRD 8 Morgan County	Road & Bridge	214,284,748	0.1324	0.1324	283,713	
	Special Road & Bridge	214,284,748	0.0990	0.0990	212,142	2021
City of Barnett	General Revenue	1,235,204	0.6377	0.6377	7,877	
	Water	1,235,204	0.3342	0.3342	4,128	
City of Stover	General Revenue	8,546,922	0.6772	0.6772	57,880	
City of Syracuse	General Revenue	2,568,611	0.8489	0.8489	21,805	
City of Versailles	General Revenue	30,569,400	0.9297	0.9297	284,204	
Morgan County Library District	General Revenue	572,479,151	0.0753	0.0753	431,077	
Rocky Mount FPD	General Revenue	130,939,037	0.3775	0.3775	494,295	
Versailles Rural FPD	General Revenue	54,664,669	0.4636	0.4636	253,425	
Gravois FPD	General Revenue	265,182,521	0.6869	0.6869	1,821,539	
	Debt Service	265,182,521	0.1984	0.1984	526,122	
Stover Rural FPD	General Revenue	45,621,953	0.2581	0.2581	117,750	
Morgan County Health Center	General Revenue	572,479,151	0.0769	0.0769	440,236	
Morgan County R-I School District	Operating Funds-Schools	97,638,648	3.4105	3.4105	3,329,966	D
Morgan County R-II School District	Operating Funds-Schools	302,556,702	2.8855	2.8855	8,730,274	D
Morgan County	General Revenue	572,479,151	0.2090	0.1100	629,727	
	Johnson Grass	572,479,151	0.0000	0.0000	0	
	Road & Bridge	344,570,420	0.1646	0.1233	424,855	C
	Developmental Dis. Board	572,479,151	0.0417	0.0417	238,724	
	Senior Services	572,479,151	0.0417	0.0417	238,724	
<u>New Madrid</u>						
New Madrid Ambulance District	General Revenue	449,571,461	0.0000	0.0000	0	
City of Canalou	General Revenue	1,188,502	0.7522	0.7522	8,940	
Village of Catron	General Revenue	1,303,995	0.4960	0.4960	6,468	
	General Revenue 1	1,303,995	0.2478	0.2478	3,231	
City of Gideon	General Revenue	6,216,215	0.6479	0.6479	40,275	
	Parks & Recreation	6,216,215	0.1648	0.1648	10,244	
City of Howardville	General Revenue	1,298,489	0.9822	0.9822	12,754	
City of Lilbourn	General Revenue	8,481,032	0.6426	0.6426	54,499	
	Parks & Recreation	8,481,032	0.1784	0.1784	15,130	
	Library	6,916,956	0.1781	0.1781	12,319	
	Health	8,481,032	0.1784	0.1784	15,130	

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<u>New Madrid</u>						
City of Lilbourn	Debt Service	8,481,032	1.8169	0.3337	28,301	
City of Marston	General Revenue	5,014,679	0.6929	0.6929	34,747	
City of Matthews	General Revenue	10,470,912	0.2500	0.2500	26,177	
City of Morehouse	General Revenue	5,463,331	0.7550	0.7550	41,248	
City of New Madrid	General Revenue	31,173,812	0.6101	0.6101	190,191	
	General Revenue 1	31,173,812	0.0000	0.0000	0	
Village of North Lilbourn	General Revenue	120,430	0.4963	0.4963	598	
City of Parma	General Revenue	4,711,854	0.7213	0.7213	33,987	
City of Portageville	General Revenue	35,152,758	0.6761	0.6761	237,668	
	Parks & Recreation	35,152,758	0.1485	0.1485	52,202	
	Health	35,152,758	0.1787	0.1787	62,818	
City of Risco	General Revenue	2,399,742	0.7919	0.7919	19,004	
Village of Tallapoosa	General Revenue	392,938	1.0000	1.0000	3,929	
New Madrid County Library District	General Revenue	417,725,402	0.1441	0.1441	601,942	
New Madrid County Health Department	General Revenue	449,571,461	0.0994	0.0994	446,874	
Risco R-II School District	Operating Funds-Schools	11,269,903	5.0500	5.0500	569,130	^D
Portageville School District	Operating Funds-Schools	54,083,195	2.9335	2.7500	1,487,288	^D
	Debt Service	54,083,195	1.0772	0.7500	405,624	
Gideon 37 School District	Operating Funds-Schools	15,833,231	3.6904	3.6904	584,310	^D
New Madrid County R-I SD	Operating Funds-Schools	279,968,839	3.5465	3.5465	9,929,095	^D
	Debt Service	279,968,839	0.3285	0.2900	811,910	
New Madrid County	General Revenue	449,571,461	0.4011	0.1992	895,546	
	Johnson Grass	449,571,461	0.0099	0.0099	44,508	
	Road & Bridge	449,571,461	0.3134	0.1567	704,478	
	Developmental Dis. Board	449,571,461	0.0199	0.0199	89,465	
<u>Newton</u>						
Newton County Ambulance District	General Revenue	863,058,580	0.3500	0.3500	3,020,705	^B
Lost Creek Watershed Subdistrict	General Revenue	40,416,290	0.2157	0.2157	87,178	
Diamond SRD Newton County	Road & Bridge	44,657,470	0.3118	0.3118	139,242	
	Special Road & Bridge	44,657,470	0.1696	0.1696	75,739	2023
Fairview SRD Newton County	Road & Bridge	12,275,504	0.2209	0.2209	27,117	
	Special Road & Bridge	12,275,504	0.1593	0.1593	19,555	2023
Midway SRD Newton County	Road & Bridge	14,277,525	0.2217	0.2217	31,653	
	Special Road & Bridge	14,277,525	0.1749	0.1749	24,971	2023
Neosho SRD Newton County	Road & Bridge	235,633,856	0.1878	0.1878	442,520	
	Special Road & Bridge	235,633,856	0.1501	0.1501	353,686	2023
Seneca SRD Newton County	Road & Bridge	81,528,224	0.1952	0.1952	159,143	
	Special Road & Bridge	81,528,224	0.1527	0.1527	124,494	2023
Stella SRD Newton County	Road & Bridge	9,063,721	0.2681	0.2681	24,300	
	Special Road & Bridge	9,063,721	0.1367	0.1367	12,390	2023
City of Diamond	General Revenue	6,627,894	0.2907	0.2907	19,267	
	Debt Service	6,627,894	0.5156	0.0000	0	
City of Fairview	General Revenue	2,431,384	0.3888	0.3888	9,453	
	Streets	2,431,384	0.3401	0.3401	8,269	
City of Granby	General Revenue	11,851,136	0.3356	0.3356	39,772	
	Cemetery	11,851,136	0.0827	0.0827	9,801	2023
Village of Leawood	General Revenue	9,161,337	0.2154	0.2154	19,734	
City of Neosho	General Revenue	131,272,323	0.3523	0.3523	462,472	

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<u>Newton</u>						
City of Neosho	Parks & Recreation	131,272,323	0.0000	0.0000	0	
Village of Newtonia	General Revenue	1,515,663	0.2180	0.2180	3,304	
Village of Ritchey	General Revenue	608,031	0.4451	0.4451	2,706	
Village of Saginaw	General Revenue	5,305,354	0.2402	0.2402	12,743	
City of Seneca	General Revenue	21,524,252	0.4443	0.4443	95,632	
	Parks & Recreation	21,524,252	0.0487	0.0487	10,482	
Village of Shoal Creek Drive	General Revenue	3,066,917	0.2034	0.2034	6,238	
Village of Stella	General Revenue	1,212,815	0.8000	0.8000	9,703	
Village of Wentworth	General Revenue	1,187,460	0.2687	0.2687	3,191	
Village of Shoal Creek Estates	General Revenue	1,287,450	0.4583	0.4583	5,900	
Town of Loma Linda	General Revenue	16,280,403	0.4556	0.4556	74,174	
	Sewer	16,280,403	0.0000	0.0000	0	
	General Revenue-Temp	16,280,403	0.2930	0.2930	47,702	2023
	Health & Sewer	16,280,403	0.1823	0.1823	29,679	
Neosho-Newton County PLD	General Revenue	870,278,527	0.0885	0.0885	770,196	
Neosho Area FPD	General Revenue	133,252,815	0.3842	0.3842	511,957	
Redings Mill FPD	General Revenue	201,668,516	1.0319	1.0319	2,081,017	
Diamond Area FPD	General Revenue	62,977,077	0.2438	0.2438	153,538	
Seneca Area FPD	General Revenue	53,770,372	0.2719	0.2719	146,202	
East Newton Area FPD	General Revenue	31,814,480	0.2578	0.2578	82,018	
Midway FPD	General Revenue	19,523,622	0.2769	0.2769	54,061	
Neosho Developers CID	General Revenue	43,280	1.0000	1.0000	433	2057
Newton County Health Department	General Revenue	977,804,135	0.0484	0.0484	473,257	
Crowder College	General Revenue	991,770,231	0.4163	0.4163	4,128,739	
East Newton County R-VI SD	Operating Funds-Schools	87,110,075	2.7500	2.7500	2,395,527	D
	Debt Service	87,110,075	0.6326	0.4691	408,633	
Diamond R-IV School District	Operating Funds-Schools	83,073,305	3.0884	3.0884	2,565,636	D
	Debt Service	83,073,305	1.1177	0.6308	524,026	
Westview C-6 School District	Operating Funds-Schools	11,294,998	3.3196	3.3196	374,949	D
Seneca R-VII School District	Operating Funds-Schools	109,851,593	2.7500	2.7500	3,020,919	E
	Debt Service	109,851,593	1.2581	0.8500	933,739	
Neosho R-V School District	Operating Funds-Schools	357,362,403	3.0739	3.0739	10,984,963	D
	Debt Service	357,362,403	0.6493	0.6400	2,287,119	
Newton County	Common Road District	169,522,528	0.2451	0.2451	415,500	
	Developmental Dis. Board	977,804,135	0.0582	0.0582	569,082	
	Mental Health	977,810,135	0.0808	0.0808	790,071	
	County Fair	977,810,135	0.0097	0.0097	94,848	
<u>Nodaway</u>						
Hoover Frankum WSD	General Revenue	1,186,682	0.3800	0.3800	4,509	
Mozingo Creek Watershed Subdistrict	General Revenue	12,003,061	0.0000	0.0000	0	
102 River Tributaries Subdistrict	General Revenue	8,521,103	0.1000	0.1000	8,521	
City of Arkoe	General Revenue	400,983	0.9727	0.9727	3,900	
City of Barnard	General Revenue	1,118,287	0.9677	0.9677	10,822	
	Streets	1,118,287	1.2500	1.2500	13,979	A 2022
City of Burlington Junction	General Revenue	3,697,056	0.9823	0.9823	36,316	
	Streets	3,697,056	0.9823	0.9823	36,316	2022
	Debt Service	3,697,056	0.5220	0.5220	19,299	
City of Clearmont	General Revenue	1,294,799	0.7047	0.7047	9,124	

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Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Nodaway</u>						
Village of Clyde	General Revenue	671,792	0.4954	0.4954	3,328	
City of Conception Junction	General Revenue	1,445,577	0.9868	0.9868	14,265	
City of Elmo	General Revenue	851,710	0.9826	0.9826	8,369	
	Streets	851,710	0.6386	0.6386	5,439	
City of Graham	General Revenue	991,397	0.9980	0.9980	9,894	
	Streets	991,397	0.0000	0.0000	0	
	Streets-Temp	991,397	1.1377	1.1377	11,279	2022
Village of Guilford	General Revenue	816,187	0.9255	0.9255	7,554	
	Streets	816,187	0.5000	0.5000	4,081 ^A	2023
City of Hopkins	General Revenue	3,569,121	0.3687	0.3687	13,159	
	Lights	3,569,121	0.2076	0.2076	7,409	
	Streets	3,569,121	0.2468	0.2468	8,809	
	General Revenue-Temp	3,569,121	0.1975	0.1975	7,049	2023
	Street Improvements	3,569,121	0.7405	0.7405	26,429	2021
City of Maryville	General Revenue	146,559,213	0.3570	0.3570	523,216	
	Parks & Recreation	146,559,213	0.3912	0.3912	573,340	
	Library	146,559,213	0.2740	0.2740	401,572	
	Debt Service	146,559,213	0.0965	0.0965	141,430	
City of Parnell	General Revenue	621,397	0.9948	0.9948	6,182	
	Parks & Recreation	621,397	0.3000	0.3000	1,864 ^A	2024
	General Revenue-Temp	621,397	0.4000	0.4000	2,486 ^A	2024
City of Pickering	General Revenue	833,492	0.8683	0.8683	7,237	
	Streets	833,492	0.9919	0.9919	8,267	2021
City of Ravenwood	General Revenue	3,130,040	0.7789	0.7789	24,380	
	Streets	3,130,040	1.5000	1.4000	43,821 ^A	2023
City of Skidmore	General Revenue	1,777,338	1.0000	1.0000	17,773	
	Streets	1,777,338	1.0000	1.0000	17,773	
Atchison Township Nodaway County	General Revenue	10,747,488	0.0473	0.0473	5,084	
	Road & Bridge	10,747,488	0.4719	0.4719	50,717	
	Special Road & Bridge	10,747,488	0.3500	0.3500	37,616 ^A	2024
	Debt Service	10,747,488	0.5908	0.5908	63,496	
Grant Township Nodaway County	General Revenue	12,176,646	0.0434	0.0434	5,285	
	Road & Bridge	12,176,646	0.4335	0.4335	52,786	
	Special Road & Bridge	12,176,646	0.3500	0.3500	42,618 ^A	2024
	Debt Service	12,176,646	0.3236	0.3236	39,404	
Green Township Nodaway County	General Revenue	8,460,286	0.0485	0.0485	4,103	
	Road & Bridge	8,460,286	0.4848	0.4848	41,015	
	Special Road & Bridge	8,460,286	0.3500	0.3500	29,611 ^A	2024
	Debt Service	8,460,286	0.7860	0.7860	66,498	
Hopkins Township Nodaway County	General Revenue	11,374,568	0.0499	0.0499	5,676	
	Road & Bridge	11,374,568	0.4993	0.4993	56,793	
	Special Road & Bridge	11,374,568	0.3500	0.3500	39,811 ^A	2024
Hughes Township Nodaway County	General Revenue	21,697,314	0.0449	0.0449	9,742	
	Road & Bridge	21,697,314	0.4491	0.4491	97,443	
	Special Road & Bridge	21,697,314	0.3500	0.3500	75,941 ^A	2024
	Debt Service	21,697,314	0.2189	0.2189	47,495	
Independence Township Nodaway Co	General Revenue	5,087,793	0.0498	0.0498	2,534	
	Road & Bridge	5,087,793	0.4977	0.4977	25,322	

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Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Nodaway</u>						
Independence Township Nodaway Co	Special Road & Bridge	5,087,793	0.3484	0.3484	17,726	2021
	Debt Service	5,087,793	0.7764	0.7764	39,502	
Jackson Township Nodaway County	General Revenue	15,502,030	0.0499	0.0499	7,736	2022
	Road & Bridge	15,502,030	0.4992	0.4992	77,386	
	Special Road & Bridge	15,502,030	0.3500	0.3500	54,257	
	Debt Service	15,502,030	0.3516	0.3516	54,505	
Jefferson Township Nodaway County	General Revenue	11,900,097	0.0499	0.0499	5,938	2024
	Road & Bridge	11,900,097	0.4982	0.4982	59,286	
	Special Road & Bridge	11,900,097	0.3500	0.3500	41,650 ^A	
Lincoln Township Nodaway County	General Revenue	7,818,286	0.0475	0.0475	3,714	2022
	Road & Bridge	7,818,286	0.4751	0.4751	37,145	
	Special Road & Bridge	7,818,286	0.3423	0.3423	26,762	
	Debt Service	7,818,286	0.6971	0.6971	54,501	
Monroe Township Nodaway County	General Revenue	15,210,992	0.0482	0.0482	7,332	2024
	Road & Bridge	15,210,992	0.4701	0.4701	71,507	
	Special Road & Bridge	15,210,992	0.3500	0.3500	53,238 ^A	
	Debt Service	15,210,992	0.1808	0.1808	27,501	
Nodaway Township Nodaway County	General Revenue	14,315,391	0.0500	0.0500	7,158	2022
	Road & Bridge	14,315,391	0.5000	0.5000	71,577	
	Special Road & Bridge	14,315,391	0.3500	0.3500	50,104	
	Debt Service	14,315,391	0.5728	0.5728	81,999	
Polk Township Nodaway County	General Revenue	218,749,364	0.0495	0.0495	108,281	2024
	Road & Bridge	218,749,364	0.3058	0.3058	668,936	
	Special Road & Bridge	218,749,364	0.1500	0.1500	328,124 ^A	
Union Township Nodaway County	General Revenue	15,242,793	0.0498	0.0498	7,591	2022
	Road & Bridge	15,242,793	0.4985	0.4985	75,985	
	Special Road & Bridge	15,242,793	0.3500	0.3500	53,350	
	Debt Service	15,242,793	0.1837	0.1837	28,001	
Washington Township Nodaway County	General Revenue	10,785,253	0.0481	0.0481	5,188	2024
	Road & Bridge	10,785,253	0.4814	0.4814	51,920	
	Special Road & Bridge	10,785,253	0.3500	0.3500	37,748 ^A	
White Cloud Township Nodaway County	General Revenue	20,058,251	0.0471	0.0471	9,447	2022
	Road & Bridge	20,058,251	0.4700	0.4700	94,274	
	Special Road & Bridge	20,058,251	0.3467	0.3467	69,542	
	Debt Service	20,058,251	0.2617	0.2617	52,492	
Barnard FPD	General Revenue	27,428,058	0.1916	0.1916	52,552	
Graham FPD	General Revenue	23,030,797	0.1793	0.1793	41,294	
Hopkins FPD	General Revenue	18,354,482	0.2235	0.2235	41,022	
Polk Rural FPD	General Revenue	77,398,053	0.1493	0.1493	115,555	
Clearmont FPD	General Revenue	8,586,132	0.2781	0.2781	23,878	
Skidmore FPD	General Revenue	24,058,676	0.2413	0.2413	58,054	
West Nodaway FPD	General Revenue	20,362,806	0.2720	0.2720	55,387	
Jackson Township FPD	General Revenue	15,499,645	0.0000	0.0000	0	
	Fire	15,499,645	0.2996	0.2996	46,437	
Union Township FPD	General Revenue	11,508,775	0.3000	0.3000	34,526	
Elmo Area FPD	General Revenue	5,513,940	0.2806	0.2806	15,472	
Parnell FPD	General Revenue	6,399,159	0.3000	0.3000	19,197	
Nodaway County Health Center	General Revenue	399,126,552	0.0494	0.0494	197,169	

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<u>Nodaway</u>						
Nodaway-Holt R-VII School District	Operating Funds-Schools	48,615,231	3.3311	3.3311	1,619,422	D 2037
	Operating Funds-Temp	48,615,231	0.8651	0.8651	420,570	
West Nodaway County R-I SD	Operating Funds-Schools	28,685,035	3.5811	3.5811	1,027,240	D
	Debt Service	28,685,035	0.8562	0.6542	187,657	
Northeast Nodaway County R-V SD	Operating Funds-Schools	17,726,829	4.9149	4.9149	871,256	D
	Debt Service	17,726,829	1.0927	0.7707	136,621	
Jefferson C-123 School District	Operating Funds-Schools	14,900,023	6.0066	5.6365	839,840	
	Debt Service	14,900,023	0.8487	0.7500	111,750	
North Nodaway County R-VI SD	Operating Funds-Schools	30,978,573	4.0609	4.0605	1,257,885	D
	Debt Service	30,978,573	0.6142	0.5900	182,774	
Maryville R-II School District	Operating Funds-Schools	210,939,163	4.5707	4.2556	8,976,727	
	Debt Service	210,939,163	0.7930	0.7900	1,666,419	
South Nodaway County R-IV SD	Operating Funds-Schools	17,018,071	5.3147	5.3147	904,459	D
	Debt Service	17,018,071	0.6319	0.5900	100,407	
Nodaway County	General Revenue	399,126,552	0.3345	0.1600	638,602	
	Ambulance	353,942,097	0.0000	0.0000	0	
	Developmental Dis. Board	399,126,552	0.0496	0.0496	197,967	
	Senior Services	399,126,552	0.0496	0.0496	197,967	
<u>Oregon</u>						
Oregon County Ambulance District	General Revenue	111,002,688	0.0000	0.0000	0	
Thayer SRD Oregon County	Road & Bridge	42,396,870	0.2073	0.2073	87,889	
City of Alton	General Revenue	5,951,478	0.5457	0.5457	32,477	
City of Koshkonong	General Revenue	1,036,228	0.9021	0.9021	9,348	
City of Thayer	General Revenue	17,631,585	0.4649	0.4649	81,969	
Oregon County Library District	General Revenue	111,002,688	0.1861	0.1861	206,576	
Oregon County Health Department	General Revenue	111,002,688	0.0930	0.0930	103,232	
Couch R-I School District	Operating Funds-Schools	12,784,667	3.5255	3.5255	450,723	
	Operating Funds-Temp	12,784,667	0.5500	0.5500	70,316	D 2039
Thayer R-II School District	Operating Funds-Schools	34,723,211	2.7500	2.7500	954,888	
	Debt Service	34,723,211	0.9835	0.9202	319,523	D
Oregon-Howell R-III School District	Operating Funds-Schools	16,170,926	2.5716	2.5716	415,852	
	Operating Funds-Temp	16,170,926	0.6618	0.6618	107,019	D 2022
	Debt Service	16,170,926	0.8194	0.8000	129,367	
Alton R-IV School District	Operating Funds-Schools	44,088,507	2.7500	2.7500	1,212,434	D
Oregon County	General Revenue	111,002,688	0.3392	0.1039	115,332	
	Common Road District	68,640,220	0.2652	0.2652	182,034	
	Developmental Dis. Board	111,002,688	0.0930	0.0930	103,232	
	Senior Services	111,002,688	0.0465	0.0465	51,616	
<u>Osage</u>						
Osage Ambulance District	General Revenue	160,298,642	0.2918	0.1784	285,973	
Chamois SRD Osage County	Road & Bridge	5,689,947	0.3448	0.3448	19,619	
Linn City SRD Osage County	Road & Bridge	18,838,135	0.3102	0.3102	58,436	
Westphalia SRD Osage County	Road & Bridge	5,461,232	0.2404	0.2404	13,129	
	Special Road & Bridge	5,461,232	0.1784	0.1784	9,743	2023
Village of Argyle	General Revenue	1,229,241	0.3330	0.3330	4,093	
City of Chamois	General Revenue	3,428,719	0.5774	0.5774	19,797	
City of Linn	General Revenue	17,610,787	0.7303	0.7303	128,612	
	Parks & Recreation	17,610,787	0.0500	0.0500	8,805	

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<u>Osage</u>						
City of Meta	General Revenue	6,128,125	0.3949	0.3949	24,200	
Osage County Library District	General Revenue	238,833,154	0.1766	0.1766	421,779	
Chamois Volunteer FPD	General Revenue	17,437,073	0.2568	0.2568	44,778	
Meta Fire & Rescue FPD	General Revenue	16,514,583	0.2964	0.2964	48,949	
Linn FPD	General Revenue	105,697,565	0.2671	0.2671	282,318	
Osage County R-I School District	Operating Funds-Schools	16,310,054	5.1076	5.1076	833,052	D
Osage County R-II School District	Operating Funds-Schools	73,308,969	2.7500	2.7500	2,015,997	D
	Debt Service	73,308,969	1.0770	1.0500	769,744	
Osage County R-III School District	Operating Funds-Schools	104,013,193	3.4210	3.4210	3,558,291	D
Osage County	General Revenue	238,833,154	0.3221	0.0251	59,947	
	Common Road District	206,715,873	0.2163	0.2163	447,126	
	Developmental Dis. Board	238,833,154	0.0971	0.0971	231,907	
<u>Ozark</u>						
Ozark County Ambulance District	Ambulance	127,240,123	0.1857	0.1850	235,394	
Village of Bakersfield	General Revenue	1,770,066	0.3250	0.3250	5,753	
	Health	1,770,066	0.1602	0.1602	2,836	
City of Gainesville	General Revenue	9,766,858	0.4377	0.4290	41,900	
Village of Theodosia	General Revenue	4,820,187	0.3088	0.3088	14,885	
Ozark County Health Center	General Revenue	127,240,123	0.0912	0.0912	116,043	
Thornfield R-I School District	Operating Funds-Schools	8,153,383	3.1694	3.1694	258,413	D
Bakersfield R-IV School District	Operating Funds-Schools	16,403,458	3.7145	3.7145	609,306	D
	Debt Service	16,403,458	1.6601	1.0500	172,236	
Gainesville R-V School District	Operating Funds-Schools	57,039,664	2.7500	2.7500	1,568,591	D
Dora R-III School District	Operating Funds-Schools	20,709,800	3.3665	3.3665	697,195	D
	Debt Service	20,709,800	0.1626	0.1626	33,674	
Lutie R-VI School District	Operating Funds-Schools	28,707,603	3.5404	3.5404	1,016,364	D
Ozark County	General Revenue	127,240,123	0.3099	0.1400	178,136	
	Road & Bridge	127,240,123	0.2345	0.2345	298,378	
<u>Pemiscot</u>						
City of Bragg City	General Revenue	436,543	0.5000	0.5000	2,183	
City of Caruthersville	General Revenue	43,545,039	0.6218	0.6218	270,763	
	Cemetery	43,545,039	0.0444	0.0444	19,334	
	Sewer	43,545,039	0.2109	0.2109	91,836	
	Library	43,545,039	0.0999	0.0999	43,501	
	Health	43,545,039	0.1777	0.1777	77,380	
	General Revenue	3,292,593	1.0000	1.0000	32,926	
City of Hayti	General Revenue	20,585,939	0.6683	0.6683	137,576	
	Parks & Recreation	20,585,939	0.3015	0.3015	62,067	
	Cemetery	20,585,939	0.0500	0.0500	10,293	
	Library	20,585,939	0.2228	0.2228	45,865	
	Health	20,585,939	0.1836	0.1836	37,796	
	General Revenue	939,678	1.0000	1.0000	9,397	
City of Hayti Heights	Health	939,678	0.2000	0.2000	1,879	
	General Revenue	1,119,052	0.6767	0.6767	7,573	
City of Holland	General Revenue	192,389	0.6000	0.6000	1,154	
City of Homestown	General Revenue	12,493,763	0.6231	0.6231	77,849	
	Parks & Recreation	12,493,763	0.1798	0.1798	22,464	
	Library	12,493,763	0.1798	0.1798	22,464	

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<u>Pemiscot</u>						
City of Steele	Health	12,493,763	0.1798	0.1798	22,464	
Village of Wardell	General Revenue	1,791,911	0.7475	0.7475	13,395	
	Health	1,791,911	0.1000	0.1000	1,792	
Pemiscot County Health Center	General Revenue	200,981,175	0.1000	0.1000	200,981	
North Pemiscot County R-I SD	Operating Funds-Schools	20,025,114	3.1573	3.1000	620,779	^D
Hayti R-II School District	Operating Funds-Schools	28,614,191	3.9951	3.9951	1,143,166	^D
Pemiscot County R-III SD	Operating Funds-Schools	12,131,333	4.0000	4.0000	485,253	^D
	Debt Service	12,131,333	0.7461	0.3500	42,460	
Cooter R-IV School District	Operating Funds-Schools	8,749,238	5.0000	5.0000	437,462	^D
South Pemiscot County R-V SD	Operating Funds-Schools	31,360,329	3.8482	3.8482	1,206,808	^D
Pemiscot County C-7 School District	Operating Funds-Schools	12,413,939	4.4080	4.4080	547,206	^D
Caruthersville 18 School District	Operating Funds-Schools	48,897,785	4.0100	4.0100	1,960,801	^D
	Debt Service	48,897,785	0.5995	0.4108	200,872	
Pemiscot Co Special School District	Operating Funds-Schools	199,766,318	0.5000	0.5000	998,832	
	Debt Service	199,766,318	0.0578	0.0452	90,294	
Pemiscot County	General Revenue	200,981,175	0.3963	0.1933	388,497	
	Johnson Grass	200,981,175	0.0500	0.0500	100,491	
	Road & Bridge	200,981,175	0.3041	0.3041	611,184	
	Hospital	200,981,175	0.4200	0.4200	844,121	
	Developmental Dis. Board	200,981,175	0.1000	0.1000	200,981	
<u>Perry</u>						
City of Altenburg	General Revenue	5,220,200	0.5950	0.5950	31,060	
City of Frohna	General Revenue	5,625,884	0.6586	0.6586	37,052	
Village of Longtown	General Revenue	975,564	0.3071	0.3071	2,996	
City of Perryville	General Revenue	160,652,299	0.3696	0.3696	593,771	
	Parks & Recreation	160,652,299	0.1571	0.1571	252,385	
	Debt Service	160,652,299	0.2259	0.2000	321,305	
Perry County Library District	General Revenue	403,721,195	0.0881	0.0881	355,678	
Perry County Health Department	General Revenue	403,721,195	0.1762	0.1762	711,357	
Perry County 32 School District	Operating Funds-Schools	359,762,775	3.0582	3.0582	11,002,265	^D
	Operating Funds-Temp	359,762,775	0.3354	0.3354	1,206,644	2036
Altenburg 48 School District	Operating Funds-Schools	21,029,789	3.4933	3.4933	734,634	^D
Perry County	General Revenue	403,721,195	0.4049	0.2137	862,752	
	Road & Bridge	403,721,195	0.2933	0.2933	1,184,114	
	Hospital	403,721,195	0.0881	0.0881	355,678	
	Developmental Dis. Board	403,721,195	0.0881	0.0881	355,678	
	Mental Health	403,721,195	0.0881	0.0881	355,678	
<u>Pettis</u>						
City of Green Ridge	General Revenue	4,059,401	0.9211	0.9211	37,391	
City of Houstonia	General Revenue	1,201,006	0.9661	0.9661	11,603	
Village of Hughesville	General Revenue	1,346,257	0.4012	0.4012	5,401	
	General Revenue-Temp	1,346,257	0.3000	0.3000	4,039	2023
City of La Monte	General Revenue	7,480,258	0.8921	0.8921	66,731	
	Parks & Recreation	7,480,258	0.0373	0.0373	2,790	
City of Sedalia	General Revenue	283,983,665	0.4740	0.4740	1,346,083	
	Parks & Recreation	283,983,665	0.1649	0.1649	468,289	
	Library	213,625,820	0.2344	0.2344	500,739	
	Police	283,983,665	0.0928	0.0928	263,537	

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Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Pettis</u>						
City of Sedalia	Fire	283,983,665	0.0493	0.0493	140,004	2037
	Library-Temp	213,625,820	0.0681	0.0681	145,479	
City of Smithton	General Revenue	4,827,012	0.9027	0.9027	43,573	
Boonslick Regional Library District	General Revenue	1,028,645,381	0.1352	0.1352	1,390,729	
Pettis County FPD 1	General Revenue	262,265,117	0.2735	0.2735	717,295	
Sedalia SBD	General Revenue	4,986,460	0.8258	0.8258	41,178	
Pettis County Health Center	General Revenue	656,010,454	0.0900	0.0900	590,409	
State Fair Community College	General Revenue	975,641,332	0.3972	0.3972	3,875,247	
Pettis County R-V School District	Operating Funds-Schools	32,890,735	3.6570	3.6570	1,202,814	D
	Debt Service	32,890,735	0.4922	0.4922	161,888	
La Monte R-IV School District	Operating Funds-Schools	22,634,099	2.9410	2.9410	665,669	D
	Debt Service	22,634,099	0.9995	0.9246	209,275	
Smithton R-VI School District	Operating Funds-Schools	49,275,338	3.6194	3.6194	1,783,472	D
Green Ridge R-VIII School District	Operating Funds-Schools	32,025,180	3.3267	3.3256	1,065,029	D
	Debt Service	32,025,180	0.9940	0.6071	194,425	
Pettis County R-XII School District	Operating Funds-Schools	55,755,990	2.8000	2.7900	1,555,592	D
Sedalia 200 School District	Operating Funds-Schools	396,829,874	3.1579	3.1579	12,531,491	D
	Operating Funds-Temp	396,829,874	0.8628	0.8628	3,423,848	
Pettis County	General Revenue	656,010,454	0.3039	0.0900	590,409	2026
	Johnson Grass	656,010,454	0.0483	0.0070	45,921	
	Road & Bridge	656,010,454	0.2850	0.2850	1,869,630	
	Developmental Dis. Board	656,010,454	0.0900	0.0850	557,609	
<u>Phelps</u>						
St. James Ambulance District	General Revenue	144,626,818	0.1345	0.0000	0	
City of Doolittle	General Revenue	5,137,905	0.2746	0.2746	14,109	
City of Newburg	General Revenue	1,759,313	0.8470	0.8470	14,901	
	Library	1,759,313	0.2000	0.2000	3,519	
City of Rolla	General Revenue	246,510,584	0.4284	0.4284	1,056,051	
	Parks & Recreation	246,510,584	0.1055	0.1055	260,069	
	Library	246,510,584	0.1788	0.1788	440,761	
City of St. James	General Revenue	39,889,599	0.3878	0.3878	154,692	
	Parks & Recreation	39,889,599	0.0605	0.0605	24,133	
	Library	39,889,599	0.2895	0.2895	115,480	
City of Edgar Springs	General Revenue	1,715,359	0.5089	0.5089	8,729	
Doolittle Rural FPD	General Revenue	35,168,473	0.4757	0.4757	167,296	B
Rolla Rural FPD	General Revenue	193,291,582	0.4454	0.4454	860,921	
Duke Rural FPD	General Revenue	6,412,762	0.2434	0.2434	15,609	
St. James FPD	General Revenue	135,129,125	0.2438	0.2438	329,445	
Edgar Springs Rural Volunteer FPD	General Revenue	18,122,883	0.3000	0.3000	54,369	
St. James R-I School District	Operating Funds-Schools	138,239,103	2.7500	2.7500	3,801,575	D
	Debt Service	138,239,103	1.1043	0.9000	1,244,152	
Newburg R-II School District	Operating Funds-Schools	30,497,685	3.7100	3.7100	1,131,464	D
	Debt Service	30,497,685	0.7170	0.4834	147,426	
Rolla 31 School District	Operating Funds-Schools	471,158,476	3.4418	3.0326	14,288,352	
	Debt Service	471,158,476	0.8633	0.5850	2,756,277	
Phelps County R-III School District	Operating Funds-Schools	21,366,474	2.7500	2.7500	587,578	D
	Debt Service	21,366,474	0.1956	0.1800	38,460	
Phelps County	General Revenue	679,490,249	0.2663	0.0978	664,541	

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Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Phelps</u>						
Phelps County	Road & Bridge	679,490,249	0.1902	0.0994	675,413	
	Developmental Dis. Board	679,490,249	0.0685	0.0685	465,451	
<u>Pike</u>						
Village of Annada	General Revenue	347,255	0.6487	0.6487	2,253	
City of Bowling Green	General Revenue	46,659,958	0.6382	0.6382	297,784	
	Parks & Recreation	46,659,958	0.0000	0.0000	0	
	Cemetery	46,659,958	0.0984	0.0984	45,913	
	Library	46,659,958	0.1970	0.1970	91,920	
	General Revenue	4,658,279	0.7439	0.7439	34,653	
City of Clarksville	General Revenue	1,686,602	0.9806	0.9806	16,539	
Village of Eolia	General Revenue	9,335,660	0.4049	0.4049	37,800	
City of Frankford	General Revenue	2,122,585	1.0000	1.0000	21,226	
	Streets	2,122,585	0.1300	0.1300	2,759	
City of Louisiana	General Revenue	36,137,465	0.7359	0.7359	265,936	
	Library	36,137,465	0.1000	0.1000	36,137	
Buffalo Township FPD	General Revenue	46,502,325	0.3028	0.3028	140,809	
Curryville Volunteer FPD	General Revenue	13,511,479	0.3000	0.3000	40,534	
Pike County Health Department	General Revenue	306,096,841	0.2500	0.2500	765,242	
Bowling Green R-I School District	Operating Funds-Schools	125,565,846	3.3678	3.3678	4,228,807	^D
	Debt Service	125,565,846	0.5170	0.5000	627,829	
Pike County R-III School District	Operating Funds-Schools	51,499,697	4.2369	4.2369	2,181,991	^D
	Debt Service	51,499,697	0.9042	0.7648	393,870	
Boncl R-X School District	Operating Funds-Schools	12,109,152	4.9470	4.6500	563,076	
Louisiana R-II School District	Operating Funds-Schools	49,741,760	3.7500	3.7500	1,865,316	^D
	Debt Service	49,741,760	1.2644	0.5000	248,709	
Pike County	General Revenue	306,096,841	0.4472	0.2774	849,113	
	Road & Bridge	306,096,841	0.3243	0.3243	992,672	
	Hospital	306,096,841	0.2200	0.2200	673,413	
	Developmental Dis. Board	306,096,841	0.2000	0.2000	612,194	
<u>Platte</u>						
Northland Regional AD	General Revenue	741,466,844	0.3940	0.3940	2,921,379	
Southern Platte Ambulance District	General Revenue	776,099,834	0.1067	0.1067	828,099	
Drainage District 1 Platte County	General Revenue	1,380,733	0.0711	0.0711	982	
Farley SRD Platte County	Road & Bridge	22,318,407	0.2898	0.2898	64,679	
	Special Road & Bridge	22,318,407	0.3500	0.3500	78,114	^A 2024
Parkville SRD Platte County	Road & Bridge	1,079,053,278	0.2382	0.2382	2,570,305	
Platte City SRD Platte County	Road & Bridge	1,401,623,033	0.2696	0.2696	3,778,776	
Weston SRD Platte County	Road & Bridge	86,507,302	0.2330	0.2330	201,562	
	Special Road & Bridge	86,507,302	0.3359	0.3359	290,578	2023
City of Camden Point	General Revenue	7,221,217	0.6050	0.6050	43,688	
City of Dearborn	General Revenue	7,296,433	0.4474	0.4474	32,644	
City of Edgerton	General Revenue	7,381,316	0.6422	0.6422	47,403	
Village of Farley	General Revenue	4,727,864	0.3602	0.3602	17,030	
Village of Ferrelview	General Revenue	4,266,541	0.5385	0.5385	22,975	
Village of Iatan	General Revenue	305,720	0.4825	0.4825	1,475	
City of Platte City	General Revenue	94,397,904	0.4753	0.4753	448,673	
	Debt Service	94,397,904	0.5881	0.5881	555,154	
City of Platte Woods	General Revenue	13,151,446	0.7346	0.7346	96,611	

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<u>Platte</u>						
City of Tracy	General Revenue	8,322,787	0.5078	0.5078	42,263	
City of Weatherby Lake	General Revenue	72,922,502	0.7172	0.7172	523,000	
	Parks & Recreation	72,922,502	0.1531	0.1531	111,644	
City of Weston	General Revenue	32,930,630	0.3686	0.3686	121,382	
	Parks & Recreation	32,930,630	0.1342	0.1342	44,193	
	Lights	32,930,630	0.1043	0.1043	34,347	
City of Lake Waukomis	General Revenue	28,160,940	0.4619	0.4619	130,075	
	General Revenue - Temp	28,160,940	0.4978	0.4978	140,185	2021
City of Parkville	General Revenue	297,521,234	0.4400	0.4400	1,309,093	
	General Revenue-Temp	297,521,234	0.1664	0.1664	495,075	2024
City of Northmoor	General Revenue	11,152,270	0.4265	0.4265	47,564	
Town of Ridgely	General Revenue	1,498,661	0.3165	0.3165	4,743	
City of Houston Lake	General Revenue	4,090,302	0.5551	0.5551	22,705	
	Fire	4,090,302	0.7800	0.7800	31,904 ^A	2024
Central Platte FPD	General Revenue	306,577,528	0.2821	0.2821	864,855	
Southern Platte FPD	General Revenue	643,281,939	0.8264	0.8264	5,316,082	
	Debt Service	643,281,939	0.0465	0.0465	299,126	
Weatherby Lake FPD	General Revenue	72,922,502	0.8901	0.8901	649,083	
West Platte FPD	General Revenue	216,980,157	0.3889	0.3889	843,836	
	Ambulance	216,980,157	0.3889	0.3889	843,836	
Camden Point FPD	General Revenue	28,104,301	0.4628	0.4628	130,067	
Smithville Area FPD	General Revenue	374,153,764	0.6321	0.6321	2,365,026 ^B	
	Debt Service	374,153,764	0.1448	0.1448	541,775	
Edgerton-Trimble FPD	General Revenue	49,475,966	0.4842	0.4842	239,563	
Dearborn Area FPD	General Revenue	38,252,269	0.5172	0.5172	197,841	
Platte County Health Department	General Revenue	3,178,796,161	0.0729	0.0729	2,317,342	
North Platte County R-I SD	Operating Funds-Schools	69,130,743	3.7902	3.7902	2,620,193 ^D	
	Debt Service	69,130,743	1.0755	0.9498	656,604	
West Platte County R-II SD	Operating Funds-Schools	221,421,503	4.0134	3.9999	8,856,639 ^D	
Platte County R-III School District	Operating Funds-Schools	671,097,647	3.4598	3.1539	21,165,749	
	Operating Funds-Temp	671,097,647	0.3871	0.3871	2,597,819	2034
	Debt Service	671,097,647	1.4995	1.4783	9,920,837	
Park Hill School District	Operating Funds-Schools	2,113,247,733	4.4046	4.4046	93,080,110 ^D	
	Debt Service	2,113,247,733	1.1371	0.9909	20,940,172	
Platte County	General Revenue	3,178,796,161	0.2065	0.0600	1,907,278	
	Road & Bridge	589,235,118	0.3080	0.3080	1,814,844	
	Developmental Dis. Board	3,178,796,161	0.1186	0.1186	3,770,052	
	Mental Health	3,178,796,161	0.0911	0.0911	2,895,883	
	Senior Services	3,178,796,161	0.0457	0.0457	1,452,710	
<u>Polk</u>						
Blue Mound SRD Polk County	Road & Bridge	4,728,404	0.3017	0.3017	14,266	
Bolivar SRD Polk County	Road & Bridge	125,504,130	0.1869	0.1869	234,567	
Flemington SRD Polk County	Road & Bridge	2,242,618	0.3310	0.3310	7,423	
Humansville SRD Polk County	Road & Bridge	16,802,206	0.2466	0.2466	41,434	
	Special Road & Bridge	16,802,206	0.3500	0.3500	58,808 ^A	2024
Southwest SRD Polk County	Road & Bridge	1,182,391	0.3284	0.3284	3,883	
Polk County SRD	Road & Bridge	246,856,567	0.2581	0.2581	637,137	
Village of Aldrich	General Revenue	730,932	0.3566	0.3566	2,607	

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<u>Polk</u>						
City of Bolivar	General Revenue	119,473,466	0.0000	0.0000	0	
	Parks & Recreation	119,473,466	0.0000	0.0000	0	
City of Fair Play	General Revenue	2,933,281	0.8791	0.8791	25,786	
City of Humansville	General Revenue	6,962,104	0.5373	0.5373	37,407	
City of Morrisville	General Revenue	2,989,589	0.4548	0.4548	13,597	
Polk County Library District	General Revenue	397,316,316	0.2222	0.2222	882,837	
Pleasant Hope FPD	General Revenue	35,696,201	0.2423	0.2423	86,492	
Central Polk County FPD	General Revenue	92,449,915	0.2778	0.2778	256,826	
Morrisville FPD	General Revenue	49,613,369	0.2558	0.2558	126,911	
Polk County Health Center	General Revenue	397,316,316	0.1624	0.1624	645,242	
Bolivar R-I School District	Operating Funds-Schools	206,620,632	3.0439	3.0439	6,289,325	^D
	Debt Service	206,620,632	1.0444	0.7761	1,603,583	
Fair Play R-II School District	Operating Funds-Schools	24,502,120	3.3230	3.3227	814,132	^D
	Debt Service	24,502,120	0.7562	0.7385	180,948	
Halfway R-III School District	Operating Funds-Schools	27,980,010	3.2007	3.2007	895,556	^D
	Debt Service	27,980,010	0.7509	0.7298	204,198	
Humansville R-IV School District	Operating Funds-Schools	28,857,586	2.7551	2.7551	795,055	^D
	Debt Service	28,857,586	0.3877	0.3877	111,881	
Marion C. Early R-V School District	Operating Funds-Schools	47,056,604	3.2707	3.2707	1,539,080	^D
	Debt Service	47,056,604	0.4711	0.4711	221,684	
Pleasant Hope R-VI School District	Operating Funds-Schools	55,794,524	3.0811	3.0811	1,719,085	^D
	Debt Service	55,794,524	0.7933	0.6630	369,918	
Polk County	General Revenue	397,316,316	0.2994	0.2994	1,189,565	
	Developmental Dis. Board	397,316,316	0.0194	0.0194	77,079	
	Senior Services	397,316,316	0.0461	0.0461	183,163	
<u>Pulaski</u>						
Dixon Ambulance District	General Revenue	83,246,331	0.2795	0.2795	232,673	
Pulaski County Ambulance District	General Revenue	497,036,716	0.0000	0.0000	0	
City of Crocker	General Revenue	9,662,655	0.7009	0.7009	67,726	
	Parks & Recreation	9,662,655	0.1761	0.1761	17,016	
City of Dixon	General Revenue	16,511,855	0.4867	0.4867	80,363	
	Library	16,511,855	0.1493	0.1493	24,652	
	Debt Service	16,511,855	0.6921	0.6921	114,279	
City of St. Robert	General Revenue	112,676,284	0.3417	0.3417	385,015	
City of Waynesville	General Revenue	72,015,921	0.6296	0.6296	453,412	
City of Richland	General Revenue	15,736,297	0.6575	0.6575	103,466	
Pulaski County Library District	General Revenue	534,884,547	0.1336	0.1336	714,606	
Hazelgreen FPD	General Revenue	29,544,044	0.2696	0.2696	79,651	
Crocker Rural FPD	General Revenue	41,894,921	0.2451	0.2451	102,684	
Waynesville Rural FPD	General Revenue	195,377,752	0.4521	0.4521	883,303	
Dixon Rural FPD	General Revenue	90,604,876	0.2517	0.2517	228,052	
Pulaski County Health Department	General Revenue	551,753,946	0.0710	0.0710	391,745	
Swedeborg R-III School District	Operating Funds-Schools	6,762,866	3.3533	3.3533	226,779	^D
Pulaski County R-IV School District	Operating Funds-Schools	39,166,021	3.0401	3.0401	1,190,686	^D
Laquey R-V School District	Operating Funds-Schools	42,868,651	2.7500	2.7500	1,178,888	^D
	Debt Service	42,868,651	0.1308	0.1123	48,141	
Waynesville R-VI School District	Operating Funds-Schools	350,623,747	2.8800	2.8800	10,097,964	^D
Dixon R-I School District	Operating Funds-Schools	73,648,290	2.7500	2.7500	2,025,328	^D

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<u>Pulaski</u>						
Dixon R-I School District	Debt Service	73,648,290	0.2903	0.2700	198,850	
Crocker R-II School District	Operating Funds-Schools	36,245,854	2.7500	2.7500	996,761	^D
	Debt Service	36,245,854	0.6595	0.5764	208,921	
Pulaski County	General Revenue	551,753,946	0.0000	0.0000	0	
	Road & Bridge	551,753,946	0.1944	0.1944	1,072,610	
	Developmental Dis. Board	551,753,946	0.0706	0.0706	389,538	
	Senior Services	551,753,946	0.0441	0.0441	243,323	
<u>Putnam</u>						
Putnam County Ambulance District	General Revenue	104,518,221	0.3619	0.3619	378,251	
Putnam County Care Center	General Revenue	104,518,221	0.2956	0.2956	308,956	
Unionville SRD Putnam County	Road & Bridge	16,908,090	0.2800	0.2800	47,343	
	Special Road & Bridge	16,908,090	0.3445	0.3445	58,248	2021
Lake Thunderhead SRD Putnam County	Road & Bridge	24,740,514	0.2724	0.2724	67,393	
	Special Road & Bridge	24,740,514	0.3500	0.3500	86,592	^A 2024
Village of Livonia	General Revenue	315,164	0.5000	0.5000	1,576	
Village of Lucerne	General Revenue	1,641,720	0.5000	0.5000	8,209	
Village of Powersville	General Revenue	470,900	0.4522	0.4522	2,129	
City of Unionville	General Revenue	16,488,985	0.8659	0.8659	142,778	
	Parks & Recreation	16,488,985	0.1753	0.1753	28,905	
	Fire	16,488,985	0.1753	0.1753	28,905	
Village of Worthington	General Revenue	277,439	0.5000	0.5000	1,387	
Elm Township Putnam County	Road & Bridge	8,884,798	0.4864	0.4864	43,216	
	Special Road & Bridge	8,884,798	0.3500	0.3500	31,097	2022
Grant Township Putnam County	Road & Bridge	2,886,425	0.4868	0.4868	14,051	
	Special Road & Bridge	2,886,425	0.3408	0.3408	9,837	2021
Jackson Township Putnam County	Road & Bridge	4,213,580	0.4873	0.4873	20,533	
	Special Road & Bridge	4,213,580	0.3411	0.3411	14,373	2022
Liberty Township Putnam County	Road & Bridge	4,536,011	0.4945	0.4945	22,431	
	Special Road & Bridge	4,536,011	0.3500	0.3500	15,876	^A 2024
Lincoln Township Putnam County	Road & Bridge	7,127,721	0.4903	0.4903	34,947	
	Special Road & Bridge	7,127,721	0.3500	0.3500	24,947	^A 2024
Medicine Township Putnam County	Road & Bridge	8,827,317	0.5000	0.5000	44,137	
	Special Road & Bridge	8,827,317	0.3500	0.3500	30,896	^A 2024
Richland Township Putnam County	Road & Bridge	4,950,896	0.4859	0.4859	24,056	
	Special Road & Bridge	4,950,896	0.3500	0.3500	17,328	^A 2024
Sherman Township Putnam County	Road & Bridge	3,078,880	0.4942	0.4942	15,216	
	Special Road & Bridge	3,078,880	0.3500	0.3500	10,776	^A 2024
Union Township Putnam County	Road & Bridge	7,232,299	0.4916	0.4916	35,554	
	Special Road & Bridge	7,232,299	0.3456	0.3456	24,995	2022
Wilson Township Putnam County	Road & Bridge	5,428,550	0.4738	0.4738	25,720	
	Special Road & Bridge	5,428,550	0.3500	0.3500	19,000	^A 2024
York Township Putnam County	Road & Bridge	5,841,705	0.4635	0.4635	27,076	
	Special Road & Bridge	5,841,705	0.3500	0.3500	20,446	^A 2024
Elm Township FPD	General Revenue	8,884,798	0.2984	0.2984	26,512	
Liberty Township FPD	General Revenue	4,536,011	0.2952	0.2952	13,390	
Grant Township FPD	General Revenue	2,886,425	0.2921	0.2921	8,431	
York Township Volunteer FPD	General Revenue	5,853,653	0.2594	0.2594	15,184	
Putnam County Health Department	General Revenue	104,518,221	0.2713	0.2713	283,558	

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Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Putnam</u>						
Putnam County R-I School District	Operating Funds-Schools	97,774,503	3.1712	3.1712	3,100,625	D
	Debt Service	97,774,503	0.6568	0.3900	381,321	
Putnam County	General Revenue	104,518,221	0.4525	0.4525	472,945	
	Library	104,518,221	0.1964	0.1964	205,274	
	Hospital	104,518,221	0.4525	0.4525	472,945	
	Senior Services	104,518,221	0.0452	0.0452	47,242	
	Debt Service	104,518,221	0.2570	0.0000	0	
<u>Ralls</u>						
Ralls County Ambulance District 3	General Revenue	199,139,820	0.3977	0.3977	791,979	
City of Center	General Revenue	5,723,031	0.8114	0.8114	46,437	
	Fire	5,723,031	0.1886	0.1886	10,794	
City of New London	General Revenue	10,739,136	0.4462	0.4462	47,918	
City of Perry	General Revenue	10,267,250	0.4987	0.4987	51,203	
	Fire	10,267,250	0.2676	0.2676	27,475	
Ralls County Library District	General Revenue	232,225,996	0.0949	0.0949	220,382	
Hannibal Rural FPD	General Revenue	122,195,930	0.1418	0.1418	173,274	
Ralls County Health Department	General Revenue	270,903,995	0.0937	0.0937	253,837	
Ralls County R-II School District	Operating Funds-Schools	98,525,956	2.9500	2.9500	2,906,516	D
	Debt Service	98,525,956	0.7848	0.7100	699,534	
Ralls County	General Revenue	270,903,995	0.2782	0.2000	541,808	
	Road & Bridge	270,903,995	0.2641	0.2637	714,374	
<u>Randolph</u>						
Randolph County Ambulance District	General Revenue	525,339,473	0.0000	0.0000	0	
Moberly SRD Randolph County	Special Road & Bridge	216,958,108	0.0919	0.0919	199,385	2023
Village of Cairo	General Revenue	2,831,996	0.5000	0.5000	14,160	
City of Clark	General Revenue	2,477,292	1.0000	1.0000	24,773	
City of Clifton Hill	General Revenue	806,970	0.7481	0.7481	6,037	
City of Higbee	General Revenue	3,166,519	0.8800	0.8800	27,865	
	Parks & Recreation	3,166,519	0.1500	0.1500	4,750	
	Debt Service	3,166,519	2.7179	2.7179	86,063	
City of Huntsville	General Revenue	13,177,709	0.7762	0.7762	102,285	
	Parks & Recreation	13,177,709	0.1000	0.1000	13,178	
	Cemetery	13,177,709	0.1913	0.1913	25,209	
	Fire	13,177,709	0.1400	0.1400	18,449	
Village of Jacksonville	General Revenue	557,262	0.5000	0.5000	2,786	
	Parks & Recreation	557,262	0.4000	0.4000	2,229	
City of Moberly	General Revenue	167,894,983	0.7283	0.7283	1,222,779	
	Parks & Recreation	167,894,983	0.3380	0.3380	567,485	
Village of Renick	General Revenue	1,413,486	0.4923	0.4923	6,959	
Randolph County Library District	General Revenue	525,339,473	0.2430	0.2430	1,276,575	
Higbee Area FPD	General Revenue	28,112,038	0.2577	0.2577	72,445	
Southeastern Randolph FPD	General Revenue	31,994,783	0.2720	0.2720	87,026	
Eastern Randolph Rural FPD	General Revenue	23,690,403	0.2890	0.2890	68,465	
Northeast R-IV Rural FPD	General Revenue	52,170,716	0.2141	0.2141	111,698	
Westran FPD	General Revenue	218,559,618	0.2602	0.2602	568,692	
Downtown Moberly CID	Capital Improvements	3,249,680	7.2744	7.2744	236,395	2036
Randolph County Health Department	General Revenue	525,339,473	0.1456	0.1456	764,894	
Moberly Area Community College	General Revenue	214,077,023	0.3328	0.3328	712,448	

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<u>Randolph</u>						
Northeast Randolph County R-IV SD	Operating Funds-Schools	30,318,999	3.7620	3.7620	1,140,601	D
	Debt Service	30,318,999	1.2180	0.8700	263,775	
Renick R-V School District	Operating Funds-Schools	17,606,775	3.8952	3.8952	685,819	D
	Operating Funds-Temp	17,606,775	0.4700	0.4700	82,752	2025
Higbee R-VIII School District	Operating Funds-Schools	13,689,807	4.0500	4.0500	554,437	D
	Debt Service	13,689,807	1.4803	1.0000	136,898	
Westran R-I School District	Operating Funds-Schools	164,786,071	3.7500	3.7500	6,179,478	
Moberly School District	Operating Funds-Schools	192,237,517	3.5956	3.5956	6,912,092	BD
	Debt Service	192,237,517	1.6400	1.1423	2,195,929	
Randolph County	General Revenue	525,339,473	0.3645	0.1897	996,569	
	Road & Bridge	525,339,473	0.1948	0.1948	1,023,361	
	Developmental Dis. Board	525,339,473	0.1445	0.1445	759,116	
<u>Ray</u>						
Ray County Ambulance District	General Revenue	315,697,894	0.2785	0.1446	456,499	
Senior Citizen's NHD	General Revenue	389,846,272	0.1348	0.1348	525,513	
Willow Creek Watershed Subdistrict	General Revenue	17,548,330	0.1972	0.1972	34,605	
Camden SRD Ray County	Road & Bridge	15,727,186	0.3266	0.3266	51,365	
	Special Road & Bridge	15,727,186	0.2343	0.2343	36,849	2023
Hardin SRD Ray County	Road & Bridge	17,025,753	0.2369	0.2369	40,334	
Henrietta SRD Ray County	Road & Bridge	9,221,507	0.3112	0.3112	28,697	
Lawson SRD Ray County	Road & Bridge	46,156,855	0.2403	0.2403	110,915	
	Special Road & Bridge	46,156,855	0.2918	0.2918	134,686	2023
Orrick SRD Ray County	Road & Bridge	26,924,002	0.4311	0.4311	116,069	
Richmond SRD Ray County	Road & Bridge	113,552,684	0.2564	0.2564	291,149	
Ray County SRD	Road & Bridge	154,488,929	0.2392	0.2392	369,538	
	Special Road & Bridge	154,488,929	0.2235	0.2235	345,283	2021
Crystal Lakes SRD Ray County	Special Road & Bridge	4,451,747	0.4584	0.4584	20,407	
City of Camden	General Revenue	1,949,070	0.6161	0.6161	12,008	
	Streets	1,949,070	0.0094	0.0094	183	
	Fire	1,949,070	0.0000	0.0000	0	
	Streets-Temp	1,949,070	0.2914	0.2914	5,680	2022
Village of Elmira	General Revenue	726,138	0.4618	0.4618	3,353	
City of Fleming	General Revenue	1,812,775	0.2344	0.2344	4,249	
City of Hardin	General Revenue	6,059,742	1.0000	1.0000	60,597	
City of Henrietta	General Revenue	3,709,669	1.0000	1.0000	37,097	
	Parks & Recreation	3,709,669	0.1000	0.1000	3,710	
	Streets	3,709,669	0.3000	0.3000	11,129	2022
City of Orrick	General Revenue	9,726,747	0.7799	0.7799	75,859	
City of Richmond	General Revenue	73,981,045	0.6651	0.6651	492,048	
	Parks & Recreation	73,981,045	0.1660	0.1660	122,809	
	Debt Service	73,981,045	0.3513	0.3513	259,895	
City of Wood Heights	General Revenue	9,608,896	0.3551	0.3551	34,121	
City of Homestead Village	General Revenue	1,144,657	0.4571	0.4571	5,232	
	General Revenue-Temp	1,144,657	0.5111	0.5111	5,850	2023
City of Excelsior Estates	General Revenue	747,284	0.9080	0.9080	6,785	
City of Crystal Lakes	General Revenue	4,448,944	0.9291	0.9291	41,335	
	Parks & Recreation	4,448,944	0.0186	0.0186	828	
	Streets	4,448,944	0.2787	0.2787	12,399	2021

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<u>Ray</u>						
City of Lawson	General Revenue	31,874,661	0.6738	0.6738	214,771	
	Debt Service	31,874,661	1.2461	1.2461	397,190	
Ray County Library District	General Revenue	391,520,782	0.1928	0.1928	754,852	
Orrick FPD	General Revenue	45,454,686	0.2559	0.2009	91,318	
Wood Heights FPD	General Revenue	57,090,111	0.2586	0.2586	147,635	
Lawson Community Fire & Rescue	General Revenue	114,183,382	0.5052	0.5052	576,854	
	Ambulance	114,183,382	0.5770	0.5770	658,838	
Hardin FPD	General Revenue	26,210,286	0.2656	0.2656	69,615	
Stet Rural FPD	General Revenue	18,283,048	0.2995	0.2995	54,758	
Richmond FPD	General Revenue	82,301,011	0.2532	0.2532	208,386	
Ray County Health Department	General Revenue	391,520,782	0.0902	0.0902	353,152	
Lawson R-XIV School District	Operating Funds-Schools	87,648,253	2.8707	2.8707	2,516,118	D
	Debt Service	87,648,253	1.2525	0.9500	832,658	
Orrick R-XI School District	Operating Funds-Schools	27,750,107	3.7647	3.7647	1,044,708	D
	Debt Service	27,750,107	1.0164	1.0103	280,359	
Hardin-Central C-2 School District	Operating Funds-Schools	20,404,421	4.7248	4.7248	964,068	D
Richmond R-XVI School District	Operating Funds-Schools	134,016,504	4.4093	4.4093	5,909,190	D
Ray County	General Revenue	391,520,782	0.3896	0.0000	0	
	Capital Improvements	391,520,782	0.0756	0.0756	295,990	
	Hospital	391,520,782	0.1712	0.1712	670,284	
	Developmental Dis. Board	391,520,782	0.1712	0.1712	670,284	
	Mental Health	391,520,782	0.0901	0.0901	352,760	
	Senior Services	391,520,782	0.0461	0.0461	180,491	
	Noxious Weed	390,306,154	0.0237	0.0237	92,503	
<u>Reynolds</u>						
Reynolds County Ambulance District	General Revenue	179,957,048	0.1500	0.0614	110,494	
City of Bunker	General Revenue	2,248,784	0.6070	0.6070	13,650	
City of Centerville	General Revenue	906,209	0.4281	0.4281	3,879	
Reynolds County Library District	General Revenue	177,501,862	0.1121	0.1121	198,980	
Garwood FPD	General Revenue	3,636,412	0.3000	0.3000	10,909	
Northern Reynolds County FPD	General Revenue	64,942,410	0.2000	0.2000	129,885	
Reynolds County Health Center	General Revenue	177,501,862	0.1000	0.1000	177,502	
Centerville R-I School District	Operating Funds-Schools	6,672,967	4.3174	4.3174	288,099	D
Southern Reynolds County R-II SD	Operating Funds-Schools	54,630,524	2.7500	2.7500	1,502,339	
	Debt Service	54,630,524	1.1187	1.1100	606,399	
Bunker R-III School District	Operating Funds-Schools	50,447,314	2.9075	2.7500	1,387,301	
Lesterville R-IV School District	Operating Funds-Schools	57,006,121	3.4323	3.4300	1,955,310	D
Reynolds County	General Revenue	177,501,862	0.4913	0.3984	707,167	
	Road & Bridge	177,501,862	0.3500	0.3500	621,257	
	Developmental Dis. Board	177,501,862	0.1000	0.1000	177,502	
	Senior Services	177,501,862	0.0300	0.0300	53,251	
<u>Ripley</u>						
Ripley County Ambulance District	General Revenue	93,206,870	0.2798	0.2798	260,793	
Fourche Creek Watershed Subdistrict	General Revenue	5,133,240	0.1425	0.1425	7,315	
Bennett SRD Ripley County	Road & Bridge	343,773	0.2542	0.2542	874	
Current River SRD Ripley County	Road & Bridge	1,328,396	0.2394	0.2394	3,180	
Doniphan SRD Ripley County	Road & Bridge	53,836,318	0.2130	0.2130	114,671	
	Special Road & Bridge	53,836,318	0.1500	0.1500	80,754	A 2023

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<u>Ripley</u>						
Fairdealing SRD Ripley County	Road & Bridge	7,003,123	0.1742	0.1742	12,199	
Flatwoods SRD Ripley County	Road & Bridge	3,024,965	0.3267	0.3267	9,883	
Jordan SRD Ripley County	Road & Bridge	9,456,979	0.1957	0.1957	18,507	
Little Black SRD Ripley County	Road & Bridge	2,228,655	0.3455	0.3455	7,700	
Logan Creek SRD Ripley County	Road & Bridge	5,323,615	0.1931	0.1931	10,280	
Mabrey Bay SRD Ripley County	Road & Bridge	240,806	0.2156	0.2156	519	
Naylor SRD Ripley County	Road & Bridge	6,203,161	0.3313	0.3313	20,551	
	Special Road & Bridge	6,203,161	0.4813	0.4813	29,856	2021
Oxly SRD Ripley County	Road & Bridge	3,637,172	0.3167	0.3167	11,519	
Pine Bardley SRD Ripley County	Road & Bridge	3,126,781	0.1828	0.1828	5,716	
Ponder Gatewood SRD Ripley County	Road & Bridge	7,490,248	0.1523	0.1523	11,408	
	Special Road & Bridge	7,490,248	0.3480	0.3480	26,066	2021
Poynor SRD Ripley County	Road & Bridge	2,535,818	0.1914	0.1914	4,854	
Pratt SRD Ripley County	Road & Bridge	705,623	0.2647	0.2647	1,868	
Purman SRD Ripley County	Road & Bridge	3,410,464	0.1741	0.1741	5,938	
	Special Road & Bridge	3,410,464	0.2983	0.2983	10,173	2021
Running Water SRD Ripley County	Road & Bridge	355,333	0.2807	0.2807	997	
Tucker Bay SRD Ripley County	Road & Bridge	451,573	0.1723	0.1723	778	
Wolfe Creek SRD Ripley County	Road & Bridge	1,036,909	0.2588	0.2588	2,684	
	Special Road & Bridge	1,036,909	0.0948	0.0948	983	2021
City of Doniphan	General Revenue	19,117,127	0.3939	0.3939	75,302	
	Debt Service	19,117,127	0.0558	0.0000	0	
City of Naylor	General Revenue	2,068,864	0.9207	0.9207	19,048	
Doniphan-Ripley County PLD	General Revenue	111,739,712	0.1689	0.1689	188,728	
	Debt Service	111,739,712	0.0000	0.0000	0	
Ripley County Public Health Center	General Revenue	111,739,712	0.1393	0.1393	155,653	
Naylor R-II School District	Operating Funds-Schools	12,275,339	3.4067	3.4067	418,184	D
Doniphan R-I School District	Operating Funds-Schools	83,490,292	2.7500	2.7500	2,295,983	D
Ripley County R-IV School District	Operating Funds-Schools	7,371,715	2.7500	2.7500	202,722	E
Ripley County R-III School District	Operating Funds-Schools	6,932,708	3.3989	3.3989	235,636	D
Ripley County	General Revenue	111,739,712	0.2913	0.0000	0	
	Developmental Dis. Board	111,739,712	0.0928	0.0928	103,694	
	Senior Services	111,739,712	0.0465	0.0465	51,959	
<u>St. Charles</u>						
St. Charles County AD	General Revenue	10,640,782,114	0.2073	0.2073	22,058,341	
	Debt Service	10,640,782,114	0.0579	0.0500	5,320,391	
Town of Augusta	General Revenue	9,911,028	0.1716	0.1716	17,007	
	Lights	9,911,028	0.0857	0.0857	8,494	
City of Lake St. Louis	General Revenue	470,210,655	0.4711	0.4711	2,215,162	
	Debt Service	470,210,655	0.3961	0.3961	1,862,504	
City of O'Fallon	General Revenue	2,328,451,192	0.3212	0.3212	7,478,985	
	Parks & Recreation	2,328,451,192	0.0000	0.0000	0	
	Debt Service	2,328,451,192	0.2142	0.1687	3,928,097	
City of Portage Des Sioux	General Revenue	5,241,224	0.6443	0.6443	33,769	
	Debt Service	5,241,224	0.1882	0.1882	9,864	
City of St. Charles	General Revenue	1,816,436,168	0.4681	0.4681	8,502,738	
	Parks & Recreation	1,816,436,168	0.2018	0.2018	3,665,568	
	Debt Service	1,816,436,168	0.2319	0.1613	2,929,912	

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St. Charles						
City of St. Peters	General Revenue	1,512,589,762	0.5402	0.5402	8,171,010	
	Debt Service	1,512,589,762	0.4014	0.2298	3,475,931	
City of Wentzville	General Revenue	1,117,401,776	0.5843	0.5843	6,528,979	
	Parks & Recreation	1,117,401,776	0.0572	0.0572	639,154	
City of St. Paul	General Revenue	95,548,233	0.1840	0.1840	175,809	
Town of Weldon Springs Heights	General Revenue	2,583,995	0.3854	0.3747	9,682	
City of Flint Hill	General Revenue	16,771,300	0.1897	0.1897	31,815	
City of New Melle	General Revenue	21,267,417	0.4350	0.4350	92,513	
City of Cottleville	General Revenue	181,629,162	0.2713	0.2713	492,760	
City of Dardenne Prairie	General Revenue	351,752,223	0.0969	0.0969	340,848	
St. Charles City-County PLD	General Revenue	10,640,782,114	0.1908	0.1908	20,302,612	
Cottleville FPD	General Revenue	1,620,296,036	0.6548	0.6548	10,609,698	
	Pension	1,620,296,036	0.1715	0.1715	2,778,808	B
	Debt Service	1,620,296,036	0.0708	0.0708	1,147,170	
Lake St. Louis FPD	General Revenue	332,694,585	0.6077	0.6077	2,021,785	
	Pension	332,694,585	0.0238	0.0238	79,181	
	Debt Service	332,694,585	0.2693	0.2000	665,389	
O'Fallon FPD	General Revenue	1,904,906,315	0.7430	0.7430	14,153,454	
	Pension	1,904,906,315	0.1375	0.1375	2,619,246	B
	Debt Service	1,904,906,315	0.0653	0.0495	942,929	
Wentzville FPD	General Revenue	2,336,679,595	0.6399	0.6399	14,952,413	
	Debt Service	2,336,679,595	0.1333	0.0900	2,103,012	
Augusta FPD	General Revenue	70,023,174	0.4121	0.4121	288,566	
New Melle FPD	General Revenue	315,709,817	0.5788	0.5788	1,827,328	
	Pension	315,709,817	0.0951	0.0951	300,240	
	Debt Service	315,709,817	0.2202	0.1750	552,492	
Orchard Farm FPD	General Revenue	42,350,942	0.4114	0.4114	174,232	
Central County Fire & Rescue	General Revenue	2,122,353,225	0.8997	0.8997	19,094,812	
	Pension	2,122,353,225	0.1417	0.1417	3,007,375	B
	Debt Service	2,122,353,225	0.1042	0.0780	1,655,436	
Rivers Pointe FPD	General Revenue	71,850,669	0.2082	0.2082	149,593	
BaratHaven CID	General Revenue	22,377,662	0.8349	0.8349	186,831	
St. Charles Co Community College	General Revenue	10,573,632,773	0.1510	0.1510	15,966,185	
	Debt Service	10,573,632,773	0.0398	0.0398	4,208,306	
Fort Zumwalt R-II School District	Operating Funds-Schools	2,961,036,630	3.8994	3.8994	115,462,662	D
	Debt Service	2,961,036,630	0.6900	0.6900	20,431,153	
Francis Howell R-III SD	Operating Funds-Schools	3,125,043,442	3.7868	3.7868	118,339,145	D
	Debt Service	3,125,043,442	0.6713	0.6713	20,978,417	
Wentzville R-IV School District	Operating Funds-Schools	2,580,347,317	3.6559	3.6559	94,334,918	D
	Operating Funds-Temp	2,580,347,317	0.2437	0.2437	6,288,306	2030
	Operating Funds-Temp 1	2,580,347,317	0.2116	0.2116	5,460,015	2034
	Debt Service	2,580,347,317	0.9980	0.9304	24,007,551	
St. Charles R-VI School District	Operating Funds-Schools	1,187,645,708	4.1992	4.1992	49,871,619	D
	Debt Service	1,187,645,708	1.2521	0.7500	8,907,343	
Orchard Farm R-V School District	Operating Funds-Schools	493,063,059	4.3337	4.1376	20,400,977	
	Debt Service	493,063,059	1.0180	0.9200	4,536,180	
St. Charles County	General Revenue	10,640,782,114	0.1371	0.0000	0	
	Johnson Grass	10,640,782,114	0.0000	0.0000	0	

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<u>St. Charles</u>						
St. Charles County	Road & Bridge	10,640,782,114	0.1988	0.1988	21,153,875	
	Developmental Dis. Board	10,640,782,114	0.1223	0.1223	13,013,677	
	Dispatch	10,640,782,114	0.0382	0.0382	4,064,779	
<u>St. Clair</u>						
Ellett Memorial Hospital District	General Revenue	51,125,015	0.4616	0.4616	235,993	
Chloe SRD St. Clair County	Special Road & Bridge	2,944,550	0.2804	0.2804	8,257	2023
Collins SRD St. Clair County	Special Road & Bridge	8,824,529	0.2800	0.2800	24,709	2021
Hillsdale SRD St. Clair County	Special Road & Bridge	1,941,006	0.3672	0.3672	7,127 ^A	2024
Lowry City SRD St. Clair County	Special Road & Bridge	5,206,461	0.3427	0.3427	17,843	2022
Osceola SRD St. Clair County	Special Road & Bridge	18,799,068	0.3185	0.3185	59,875	2022
Vista SRD St. Clair County	Special Road & Bridge	5,044,595	0.4815	0.4815	24,290	2023
City of Appleton City	General Revenue	9,349,094	0.7071	0.7071	66,107	
	Parks & Recreation	9,349,094	0.3500	0.3500	32,722	
	Library	9,349,094	0.2000	0.2000	18,698	
	Police & Fire	9,349,094	0.2100	0.2100	19,633	
City of Lowry City	General Revenue	5,198,495	0.6613	0.6613	34,378	
	Lights	5,198,495	0.2053	0.2053	10,673	
	Health	5,198,495	0.0000	0.0000	0	
City of Osceola	General Revenue	6,873,442	0.7230	0.7230	49,695	
	Parks & Recreation	6,873,442	0.0977	0.0977	6,715	
Village of Roscoe	General Revenue	814,895	0.4677	0.4677	3,811	
St. Clair County Library District	General Revenue	119,040,581	0.1914	0.1914	227,844	
Iconium FPD	General Revenue	12,784,198	0.2987	0.2987	38,186	
Sac Osage FPD	General Revenue	34,092,920	0.2474	0.2474	84,346	
St. Clair County Health Center	General Revenue	128,385,615	0.2068	0.2068	265,501	
Appleton City R-II School District	Operating Funds-Schools	30,661,484	3.7862	3.7862	1,160,905 ^D	
	Operating Funds-Temp	30,661,484	0.5000	0.5000	153,307 ^A	2040
Roscoe C-1 School District	Operating Funds-Schools	8,081,524	3.5540	3.5540	287,217 ^D	
Lakeland R-III School District	Operating Funds-Schools	38,880,403	2.9993	2.9993	1,166,140 ^D	
	Debt Service	38,880,403	1.3688	0.9007	350,196	
Osceola School District	Operating Funds-Schools	34,859,666	3.8019	3.8019	1,325,330 ^D	
St. Clair County	General Revenue	128,385,615	0.4768	0.3249	417,125	
	Road & Bridge	128,385,615	0.2822	0.2822	362,304	
	Common Road District	69,730,172	0.3197	0.3197	222,927	2022
<u>St. Francois</u>						
St. Francois County SRD 2	Road & Bridge	37,513,671	0.2355	0.2355	88,345	
City of Bismarck	General Revenue	11,049,458	0.4763	0.4763	52,629	
	Health	11,049,458	0.1461	0.1461	16,143	
City of Bonne Terre	General Revenue	40,590,200	0.5541	0.5541	224,910	
City of Desloge	General Revenue	42,003,821	0.4085	0.4085	171,586	
City of Farmington	General Revenue	261,431,573	0.4095	0.4095	1,070,562	
City of Leadington	General Revenue	12,089,224	0.3511	0.3511	42,445	
City of Leadwood	General Revenue	6,162,515	0.9031	0.9031	55,654	
City of Iron Mountain Lake	General Revenue	3,381,082	0.7606	0.7606	25,717	
	Debt Service	3,381,082	1.1111	1.1111	37,567	
City of Park Hills	General Revenue	65,113,033	0.5744	0.5744	374,009	
Leadwood FPD	General Revenue	18,443,172	0.7627	0.7627	140,666	
Doe Run FPD	General Revenue	73,204,633	0.2743	0.2743	200,800	

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<u>St. Francois</u>						
Wolf Creek FPD	General Revenue	109,549,340	0.3000	0.3000	328,648	A
St. Francois County Health Center	General Revenue	905,240,672	0.0875	0.0875	792,086	
Mineral Area College	General Revenue	1,086,608,066	0.3308	0.3308	3,594,499	
	Debt Service	1,086,608,066	0.1546	0.1300	1,412,590	
Bismarck R-V School District	Operating Funds-Schools	32,654,467	3.3871	3.3871	1,106,039	D
	Debt Service	32,654,467	1.1178	0.8400	274,298	
Farmington R-VII School District	Operating Funds-Schools	456,237,621	2.7500	2.7500	12,546,535	D
	Debt Service	456,237,621	1.1662	0.9000	4,106,139	
North St. Francois County R-I SD	Operating Funds-Schools	198,551,619	3.1121	3.1121	6,179,125	D
	Debt Service	198,551,619	1.3567	1.3137	2,608,373	
Central R-III School District	Operating Funds-Schools	123,016,654	3.0825	3.0825	3,791,988	D
	Debt Service	123,016,654	1.0473	1.0473	1,288,353	
West St. Francois County R-IV SD	Operating Funds-Schools	53,884,049	2.9528	2.9528	1,591,088	D
	Debt Service	53,884,049	1.1142	1.0972	591,216	
St. Francois County	General Revenue	905,240,672	0.3148	0.0236	213,637	
	Road & Bridge	867,239,002	0.2418	0.2418	2,096,984	
	Ambulance	905,240,672	0.0000	0.0000	0	
	Developmental Dis. Board	905,240,672	0.0875	0.0875	792,086	
	Senior Services	905,240,672	0.0473	0.0473	428,179	
<u>Ste. Genevieve</u>						
City of Bloomsdale	General Revenue	13,558,476	0.3057	0.3057	41,448	
City of St. Mary	General Revenue	4,013,349	1.0000	1.0000	40,133	
City of Ste. Genevieve	General Revenue	71,498,231	0.4812	0.4812	344,049	
	Parks & Recreation	71,498,231	0.1251	0.1251	89,444	
	Cemetery	71,498,231	0.0480	0.0480	34,319	
	Band	71,498,231	0.0773	0.0773	55,268	
	Public Safety	71,498,231	0.2684	0.2684	191,901	
Ste. Genevieve County PLD	General Revenue	889,865,381	0.0455	0.0455	404,889	
Ste. Genevieve County Health	General Revenue	889,865,381	0.0946	0.0946	841,813	
Ste. Genevieve County R-II SD	Operating Funds-Schools	801,407,724	2.9571	2.9571	23,698,428	D
	Debt Service	801,407,724	0.5371	0.4400	3,526,194	
Ste. Genevieve County	General Revenue	889,865,381	0.3466	0.2540	2,260,258	
	Road & Bridge	889,865,381	0.2472	0.2472	2,199,747	
	Hospital	889,865,381	0.1588	0.1577	1,403,318	
	Ambulance	890,402,327	0.1119	0.0209	186,094	
	Developmental Dis. Board	889,865,381	0.0540	0.0540	480,527	
	Mental Health	889,865,381	0.0946	0.0946	841,813	
	Senior Services	889,865,381	0.0295	0.0295	262,510	
<u>St. Louis</u>						
Eureka FPD	General Revenue	542,153,989	0.7993	0.7993	4,333,437	
	Ambulance	542,153,989	0.2309	0.2309	1,251,834	
	Pension	542,153,989	0.0773	0.0773	419,085	
	Dispatch	542,153,989	0.0230	0.0230	124,695	
	Debt Service	542,153,989	0.1506	0.1500	813,231	
Metropolitan SwrD St. Louis	General Revenue	34,223,017,364	0.0169	0.0169	5,783,690	
	Storm	33,261,963,524	0.0872	0.0872	29,004,432	
Metro Zoological Park & Museum Dist	Art Museum	34,056,125,086	0.0699	0.0701	23,873,344	C
	Botanical Garden	34,056,125,086	0.0350	0.0351	11,953,700	C

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<u>St. Louis</u>						
Metro Zoological Park & Museum Dist	Museum of Mo. History	34,056,125,086	0.0350	0.0351	11,953,700	C
	Museum of Nat. History	34,056,125,086	0.0350	0.0351	11,953,700	C
	Zoological Park	34,056,125,086	0.0699	0.0701	23,873,344	C
Rockwood R-VI School District	Operating Funds-Schools	4,499,638,385	3.4162	3.4452	155,021,542	DC
	Debt Service	4,499,638,385	0.8078	0.6800	30,597,541	
St Louis Co Special School District	Operating Funds-Schools	29,478,499,091	1.0158	1.0158	299,442,594	
<u>Saline</u>						
Saline County Ambulance District 3	General Revenue	294,532,218	0.1781	0.1781	524,562	
Slater Ambulance District 1	General Revenue	71,912,589	0.4244	0.4244	305,197	
Sweet Springs Ambulance District	General Revenue	78,100,811	0.3743	0.3743	292,331	
	Debt Service	78,100,811	0.2329	0.2329	181,897	
Blackburn Elmwood SRD Saline County	Road & Bridge	13,588,069	0.2504	0.2504	34,025	
	Special Road & Bridge	13,588,069	0.3368	0.3368	45,765	2021
	Sp. Road & Bridge-Temp	13,588,069	0.3368	0.3368	45,765	2022
Gilliam SRD Saline County	Road & Bridge	13,611,626	0.2739	0.2739	37,282	
	Special Road & Bridge	13,611,626	0.2900	0.2900	39,474	A 2024
Grand Pass SRD Saline County	Road & Bridge	6,958,028	0.2773	0.2773	19,295	
	Special Road & Bridge	6,958,028	0.3449	0.3449	23,998	2022
Marshall SRD Saline County	Road & Bridge	200,264,873	0.2276	0.2276	455,803	
	Special Road & Bridge	200,264,873	0.2382	0.2382	477,031	2022
Slater SRD Saline County	Road & Bridge	43,523,838	0.2653	0.2653	115,469	
	Special Road & Bridge	43,523,838	0.3133	0.3133	136,360	2021
Sweet Springs SRD Saline County	Road & Bridge	29,175,874	0.3020	0.3020	88,111	
	Special Road & Bridge	29,175,874	0.3052	0.3052	89,045	A 2024
Malta Bend SRD Saline County	Road & Bridge	21,716,957	0.2609	0.2609	56,660	
	Special Road & Bridge	21,716,957	0.3500	0.3500	76,009	A 2024
Village of Arrow Rock	General Revenue	1,844,896	0.2230	0.2230	4,114	
	General Revenue-Temp	1,844,896	0.2600	0.2600	4,797	2023
City of Blackburn	General Revenue	2,680,139	0.5406	0.5406	14,489	
	Lights	2,680,139	0.1098	0.1098	2,943	
	General Revenue-Temp	2,680,139	0.2667	0.2667	7,148	2021
City of Gilliam	General Revenue	1,336,393	0.7035	0.7035	9,402	
	Lights	1,336,393	0.3752	0.3752	5,014	
Village of Grand Pass	General Revenue	584,222	0.4649	0.4649	2,716	
	General Revenue-Temp	584,222	0.0345	0.0345	202	2022
City of Malta Bend	General Revenue	2,403,645	0.9349	0.9349	22,472	
City of Marshall	General Revenue	167,605,561	0.5872	0.5872	984,180	
	Parks & Recreation	167,605,561	0.2539	0.2539	425,551	
	Band	167,605,561	0.0393	0.0393	65,869	
	Library	167,605,561	0.1509	0.1509	252,917	
City of Miami	General Revenue	1,426,430	0.4729	0.4729	6,746	
	Streets	1,426,430	0.6148	0.6148	8,770	
Village of Mount Leonard	General Revenue	354,093	0.8970	0.8970	3,176	
City of Nelson	General Revenue	1,405,812	0.7433	0.7433	10,449	
City of Slater	General Revenue	19,198,924	0.6526	0.6526	125,292	
	Parks & Recreation	19,198,924	0.1617	0.1617	31,045	
	Library	19,198,924	0.2021	0.2021	38,801	
City of Sweet Springs	General Revenue	13,511,412	0.7302	0.7302	98,660	

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<u>Saline</u>						
City of Sweet Springs	Parks & Recreation	13,511,412	0.3470	0.3470	46,885	
	Library	13,511,412	0.1773	0.1773	23,956	
	Debt Service	13,511,412	0.5224	0.5224	70,584	
City of Emma	General Revenue	2,475,314	0.4532	0.4532	11,218	
Malta Bend FPD	General Revenue	25,056,439	0.1863	0.1863	46,680	
West Central FPD	General Revenue	60,886,405	0.2545	0.2545	154,956	
Slater Rural FPD	General Revenue	32,688,400	0.2144	0.2144	70,084	
Saline County Rural FPD	General Revenue	70,346,087	0.2710	0.2710	190,638	
Saline County Health Department	General Revenue	430,934,180	0.1155	0.1155	497,729	
Miami R-I School District	Operating Funds-Schools	13,195,414	3.6590	3.6590	482,820	D
Orearville R-IV School District	Operating Funds-Schools	8,602,466	4.5522	4.5522	391,601	D
	Operating Funds-Temp	8,602,466	0.3459	0.3459	29,756	2021
Malta Bend R-V School District	Operating Funds-Schools	13,975,845	4.4487	4.4487	621,743	D
Hardeman R-X School District	Operating Funds-Schools	10,540,004	3.9070	3.9070	411,798	D
Gilliam C-4 School District	Operating Funds-Schools	4,254,031	4.2811	4.2811	182,119	D
Marshall School District	Operating Funds-Schools	208,455,387	2.3901	2.3901	4,982,292	D
	Operating Funds-Temp	208,455,387	0.4415	0.4415	920,331	2026
Slater School District	Operating Funds-Schools	26,440,768	3.4739	3.4739	918,526	D
	Debt Service	26,440,768	0.9455	0.7132	188,576	
Sweet Springs R-VII School District	Operating Funds-Schools	36,268,239	2.8964	2.8964	1,050,473	D
	Debt Service	36,268,239	1.8897	1.0329	374,615	
Saline County	General Revenue	430,934,180	0.1650	0.1554	669,672	
	Common Road District	101,635,570	0.2285	0.2285	232,237	
	Special Road & Bridge	101,635,570	0.3329	0.3329	338,345	2022
	Developmental Dis. Board	430,934,180	0.0516	0.0516	222,362	
	Common Road-Temp	101,635,570	0.3329	0.3329	338,345	2021
<u>Schuyler</u>						
Schuyler County Ambulance District	General Revenue	123,569,132	0.3917	0.3917	484,020	
Schuyler County NHD	General Revenue	123,569,132	0.1470	0.1470	181,647	
City of Downing	General Revenue	2,091,053	1.0000	1.0000	20,911	
Village of Glenwood	General Revenue	1,225,419	0.5000	0.5000	6,127	
City of Greentop	General Revenue	5,678,033	1.0000	1.0000	56,780	
City of Lancaster	General Revenue	5,640,697	0.9902	0.9902	55,854	
	Parks & Recreation	5,640,697	0.2000	0.2000	11,281	
City of Queen City	General Revenue	4,267,570	0.9934	0.9934	42,394	
	Debt Service	4,267,570	0.2109	0.2109	9,000	
Schuyler County Library District	General Revenue	123,569,132	0.1470	0.1470	181,647	
Schuyler County Health Department	General Revenue	123,569,132	0.2938	0.2938	363,046	
Schuyler County R-I School District	Operating Funds-Schools	108,132,075	3.4300	3.4300	3,708,930	D
	Debt Service	108,132,075	0.8779	0.7700	832,617	
Schuyler County	General Revenue	123,569,132	0.4897	0.3685	455,352	
	Common Road District	123,569,132	0.4704	0.4704	581,269	
	Special Road & Bridge	123,569,132	0.2600	0.2600	321,280	2023
	Senior Services	123,569,132	0.0490	0.0490	60,549	
<u>Scotland</u>						
Scotland County Ambulance District	General Revenue	87,388,512	0.2472	0.2472	216,024	
Scotland County Memorial Hospital	General Revenue	87,388,512	0.4953	0.4953	432,835	
Scotland County NHD	General Revenue	87,388,512	0.2972	0.2972	259,719	

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<u>Scotland</u>						
Bear Creek Watershed Subdistrict	General Revenue	1,265,488	0.4000	0.4000	5,062	
Village of Arbela	General Revenue	175,734	0.5000	0.5000	879	
Village of Granger	General Revenue	234,986	0.7201	0.7201	1,692	
City of Memphis	General Revenue	16,200,554	0.3158	0.3158	51,161	
	Cemetery	16,200,554	0.0546	0.0546	8,846	
	Streets	16,200,554	0.3612	0.3612	58,516	
	Fire	16,200,554	0.1382	0.1382	22,389	
	Pool	16,200,554	0.1928	0.1928	31,235	
Village of Rutledge	General Revenue	905,448	0.4068	0.4060	3,676	
City of South Gorin	General Revenue	869,399	0.7547	0.7547	6,561	
	Fire	869,399	0.1886	0.1886	1,640	
Scotland County Library District	General Revenue	87,388,512	0.1883	0.1883	164,553	
Scotland County Health Department	General Revenue	87,388,512	0.3000	0.3000	262,166	
Scotland County R-I School District	Operating Funds-Schools	76,703,104	3.6224	3.6224	2,778,493 ^D	
Scotland County	General Revenue	87,388,512	0.4953	0.4953	432,835	
	Road & Bridge	87,388,512	0.3468	0.3468	303,063	
	Special Road & Bridge	87,388,512	0.3100	0.3100	270,904	2023
<u>Scott</u>						
Southern Scott Ambulance District	General Revenue	294,999,243	0.2997	0.2997	884,113	
North Scott Ambulance District	General Revenue	237,958,272	0.2966	0.2966	705,784	
Illmo SRD Scott County	Road & Bridge	73,468,926	0.3420	0.3420	251,264	
Sikeston SRD Scott County	Road & Bridge	246,499,016	0.1796	0.1796	442,712	
City of Benton	General Revenue	10,939,653	0.6259	0.6259	68,471	
	Parks & Recreation	10,939,653	0.1945	0.1945	21,278	
City of Blodgett	General Revenue	1,728,880	0.2869	0.2869	4,960	
City of Chaffee	General Revenue	21,512,410	0.8432	0.8432	181,393	
	Parks & Recreation	21,512,410	0.1798	0.1798	38,679	
	Library	21,512,410	0.1798	0.1798	38,679	
Village of Commerce	General Revenue	716,590	0.5000	0.5000	3,583	
Village of Diehlstadt	General Revenue	505,363	0.3852	0.3852	1,947	
Village of Haywood City	General Revenue	671,250	0.5000	0.5000	3,356	
Village of Kelso	General Revenue	7,331,309	0.5000	0.5000	36,657	
	Fire	7,331,309	0.1300	0.1300	9,531	2021
City of Miner	General Revenue	23,960,623	0.3000	0.3000	71,882	
City of Morley	General Revenue	4,728,684	0.6773	0.6773	32,027	
City of Oran	General Revenue	11,695,633	0.7545	0.7545	88,244	
	Parks & Recreation	11,695,633	0.1983	0.1983	23,192	
City of Scott City	General Revenue	53,436,587	0.5320	0.5320	284,283	
	Parks & Recreation	53,436,587	0.1900	0.1900	101,530	
	Cemetery	53,436,587	0.0500	0.0500	26,718	
	Debt Service	53,436,587	0.6613	0.6613	353,376	
Village of Vanduser	General Revenue	1,639,478	0.5000	0.5000	8,197	
	Fire	1,639,478	0.0000	0.0000	0	
City of Sikeston	General Revenue	248,409,665	0.4160	0.4160	1,033,384	
	Parks & Recreation	248,409,665	0.1813	0.1813	450,367	
	Library	152,072,227	0.2000	0.1994	303,232	
Scott County Library District	General Revenue	381,004,603	0.0954	0.0954	363,478	
Sikeston FPD	General Revenue	55,240,715	0.1250	0.1250	69,051	

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<u>Scott</u>						
NBC FPD	General Revenue	60,282,800	0.2957	0.2957	178,256	
Scott County Rural FPD	General Revenue	58,393,876	0.5770	0.5770	336,933	
Oran FPD	General Revenue	23,036,304	0.6487	0.6487	149,437	
Scott County Health Department	General Revenue	532,957,513	0.0998	0.0998	531,892	
Scott City R-I School District	Operating Funds-Schools	66,164,780	3.3104	3.3104	2,190,319	D
	Debt Service	66,164,780	0.5063	0.4900	324,207	
Chaffee R-II School District	Operating Funds-Schools	28,622,140	2.8100	2.8100	804,282	D
	Debt Service	28,622,140	1.3109	1.2500	357,777	
Scott County R-IV School District	Operating Funds-Schools	74,218,010	2.7500	2.7500	2,040,995	D
	Debt Service	74,218,010	0.7909	0.7500	556,635	
Scott County R-V School District	Operating Funds-Schools	20,649,490	4.7173	4.7173	974,098	D
	Debt Service	20,649,490	0.8244	0.7000	144,546	
Sikeston R-VI School District	Operating Funds-Schools	282,907,572	3.6482	3.6482	10,321,034	D
	Debt Service	282,907,572	0.7211	0.6300	1,782,318	
Kelso C-7 School District	Operating Funds-Schools	32,379,770	2.9247	2.9247	947,011	D
	Debt Service	32,379,770	0.8787	0.8500	275,228	
Oran R-III School District	Operating Funds-Schools	26,911,840	3.1042	3.1000	834,267	D
	Debt Service	26,911,840	1.2831	0.8500	228,751	
Scott County	General Revenue	532,957,513	0.3463	0.0000	0	
	Johnson Grass	532,957,513	0.0100	0.0100	53,296	
	Common Road District	212,989,573	0.2999	0.2999	638,756	
	Developmental Dis. Board	532,957,513	0.0402	0.0402	214,249	
<u>Shannon</u>						
Shannon County Ambulance District	General Revenue	69,392,274	0.1349	0.1349	93,610	
City of Birch Tree	General Revenue	3,825,142	0.5547	0.5547	21,218	
Timber Community FPD	General Revenue	5,781,877	0.2939	0.2939	16,993	
Shannon County Health Department	General Revenue	88,529,825	0.0985	0.0985	87,202	
Winona R-III School District	Operating Funds-Schools	21,167,378	2.7500	2.7500	582,103	E
Eminence R-I School District	Operating Funds-Schools	26,985,184	3.3366	3.3366	900,388	D
Shannon County	General Revenue	88,529,825	0.3202	0.1700	150,501	
	Road & Bridge	88,529,825	0.2400	0.2400	212,472	
	Developmental Dis. Board	88,529,825	0.0963	0.0963	85,254	
	Senior Services	88,529,825	0.0492	0.0492	43,557	
<u>Shelby</u>						
Salt River Ambulance District	General Revenue	126,467,215	0.2500	0.1611	203,739	
Clarence NHD	General Revenue	33,138,346	0.3200	0.3200	106,043	B
Salt River NHD	General Revenue	113,863,892	0.3000	0.3000	341,592	
Shelbina SRD Shelby County	Road & Bridge	29,799,793	0.4700	0.4700	140,059	
Village of Bethel	General Revenue	858,406	0.7500	0.7500	6,438	
	Lights	858,406	0.2500	0.2500	2,146	
City of Clarence	General Revenue	5,766,615	1.0000	1.0000	57,666	
	Library	5,766,615	0.1000	0.1000	5,767	
	Streets	5,766,615	0.2000	0.2000	11,533	
City of Hunnewell	General Revenue	1,477,918	0.8448	0.8448	12,485	
Village of Leonard	General Revenue	936,953	0.5000	0.5000	4,685	
City of Shelbina	General Revenue	20,655,749	1.0000	0.9897	204,430	
	Library	20,655,749	0.2500	0.2500	51,639	
City of Shelbyville	General Revenue	4,217,460	1.0000	1.0000	42,175	

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<u>Shelby</u>						
City of Shelbyville	General Revenue-Temp	4,217,460	0.3000	0.3000	12,652	2021
Shelbina FPD	General Revenue	71,780,951	0.2500	0.2500	179,452	
Shelby County Health Department	General Revenue	136,872,652	0.2500	0.2500	342,182	
North Shelby School District	Operating Funds-Schools	38,161,046	3.8620	3.8000	1,450,120	D
	Debt Service	38,161,046	0.3771	0.2550	97,311	
Shelby County R-IV School District	Operating Funds-Schools	65,515,102	3.7500	3.7500	2,456,816	D
	Operating Funds-Temp	65,515,102	0.7300	0.7300	478,260	2037
Shelby County	General Revenue	136,872,652	0.5000	0.3950	540,647	
	Road & Bridge	107,072,862	0.3500	0.3500	374,755	
<u>Stoddard</u>						
Stoddard County Ambulance District	General Revenue	521,201,290	0.2035	0.2035	1,060,645	
Bluff SRD Stoddard County	Johnson Grass	11,133,268	0.0500	0.0500	5,567	
	Road & Bridge	11,133,268	0.1810	0.1810	20,151	
	Special Road & Bridge	11,133,268	0.3500	0.3500	38,966	2021
Crowder Zeta SRD Stoddard County	Johnson Grass	4,124,821	0.0416	0.0416	1,716	
	Road & Bridge	4,124,821	0.2562	0.2562	10,568	
Dudley SRD Stoddard County	Johnson Grass	23,850,263	0.0492	0.0492	11,734	
	Road & Bridge	23,850,263	0.2665	0.2665	63,561	
	Special Road & Bridge	23,850,263	0.3500	0.3500	83,476	2022
Essex SRD Stoddard County	Johnson Grass	21,153,344	0.0473	0.0473	10,006	
	Road & Bridge	21,153,344	0.2300	0.2300	48,653	
	Special Road & Bridge	21,153,344	0.3500	0.3500	74,037	A 2024
Gray Ridge SRD Stoddard County	Road & Bridge	13,864,908	0.3270	0.3270	45,338	
Lavalle SRD Stoddard County	Road & Bridge	3,164,906	0.3478	0.3478	11,008	
City of Bell City	General Revenue	2,726,751	0.7127	0.7127	19,434	
City of Bernie	General Revenue	16,404,641	0.5491	0.5491	90,078	
	Parks & Recreation	16,404,641	0.0889	0.0889	14,584	
City of Bloomfield	General Revenue	13,595,970	0.5345	0.5345	72,670	
	Library	13,595,970	0.1560	0.1560	21,210	
City of Dexter	General Revenue	106,947,537	0.5905	0.5905	631,525	
	Library	106,947,537	0.1652	0.1652	176,677	
City of Dudley	General Revenue	10,378,162	0.6505	0.6505	67,510	
City of Essex	General Revenue	3,970,188	0.4270	0.4270	16,953	
City of Puxico	General Revenue	9,169,877	0.5206	0.5206	47,738	
	Parks & Recreation	9,169,877	0.2232	0.2232	20,467	
	Cemetery	9,169,877	0.1062	0.1062	9,738	
	Library	9,169,877	0.0745	0.0745	6,832	
	Health	9,169,877	0.1062	0.1062	9,738	
Village of Pendermon	General Revenue	166,996	0.4997	0.4997	834	
Castor Township Stoddard County	General Revenue	73,801,193	0.0725	0.0725	53,506	
	Road & Bridge	62,667,925	0.4934	0.4934	309,204	
	Special Road & Bridge	62,667,925	0.3500	0.3500	219,338	A 2024
Duck Creek Township Stoddard County	General Revenue	58,549,789	0.0989	0.0989	57,906	
	Johnson Grass	34,699,525	0.0391	0.0391	13,568	
	Road & Bridge	34,699,525	0.2651	0.2651	91,988	
	Special Road & Bridge	34,699,525	0.3425	0.3425	118,846	2023
Elk Township Stoddard County	General Revenue	17,498,091	0.0998	0.0998	17,463	
	Road & Bridge	14,333,186	0.4983	0.4983	71,422	

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<u>Stoddard</u>						
Elk Township Stoddard County	Special Road & Bridge	14,333,186	0.3488	0.3488	49,994	2022
Liberty Township Stoddard County	General Revenue	236,268,941	0.0802	0.0802	189,488	
	Johnson Grass	236,268,941	0.0490	0.0490	115,772	
	Road & Bridge	236,268,941	0.1503	0.1503	355,112	
	Special Road & Bridge	236,268,941	0.3432	0.3432	810,875	2022
New Lisbon Township Stoddard County	General Revenue	13,337,226	0.0851	0.0851	11,350	
	Johnson Grass	13,337,226	0.0482	0.0482	6,429	
	Road & Bridge	13,337,226	0.2446	0.2446	32,623	
	Special Road & Bridge	13,337,226	0.3500	0.3500	46,680 A	2024
Pike Township Stoddard County	General Revenue	84,214,801	0.0989	0.0989	83,288	
	Johnson Grass	80,089,980	0.0496	0.0496	39,725	
	Road & Bridge	80,089,980	0.2600	0.2600	208,234	
Richland Township Stoddard County	General Revenue	37,531,248	0.0800	0.0800	30,025	
	Road & Bridge	2,512,996	0.3427	0.3427	8,612	
Stoddard County Public Health	General Revenue	521,201,290	0.0985	0.0985	513,383	
Richland R-I School District	Operating Funds-Schools	29,965,776	4.1581	4.0333	1,208,610 D	
	Debt Service	29,965,776	0.3004	0.3000	89,897	
Bell City R-II School District	Operating Funds-Schools	48,808,664	3.1489	3.1489	1,536,936 D	
Advance R-IV School District	Operating Funds-Schools	36,690,904	2.9476	2.9476	1,081,501 D	
	Debt Service	36,690,904	0.8406	0.6800	249,498	
Puxico R-VIII School District	Operating Funds-Schools	50,108,053	2.7500	2.7500	1,377,971 D	
	Debt Service	50,108,053	0.8519	0.7900	395,854	
Bloomfield R-XIV School District	Operating Funds-Schools	55,002,576	3.0923	3.0923	1,700,845 D	
	Debt Service	55,002,576	0.5157	0.2677	147,242	
Dexter R-XI School District	Operating Funds-Schools	210,631,329	2.7500	2.7500	5,792,362 D	
	Debt Service	210,631,329	1.0925	0.8312	1,750,768	
Bernie R-XIII School District	Operating Funds-Schools	41,109,034	2.9705	2.9705	1,221,144 D	
	Debt Service	41,109,034	0.3033	0.3000	123,327	
Stoddard County	General Revenue	521,201,290	0.0000	0.0000	0	
	Johnson Grass	521,201,290	0.0000	0.0000	0	
	Developmental Dis. Board	521,201,290	0.0794	0.0794	413,834	
<u>Stone</u>						
City of Crane	General Revenue	10,272,351	0.8335	0.8335	85,620	
	Parks & Recreation	10,272,351	0.1379	0.1379	14,166	
	Library	10,272,351	0.0000	0.0000	0	
City of Galena	General Revenue	3,549,451	0.5446	0.5446	19,330	
City of Hurley	General Revenue	973,672	0.7920	0.7920	7,711	
City of Kimberling City	General Revenue	47,401,496	0.4400	0.4400	208,567	
City of Reeds Spring	General Revenue	11,387,168	0.6258	0.6258	71,261	
Village of McCord Bend	General Revenue	832,060	0.5000	0.5000	4,160	
Stone County Library District	General Revenue	745,268,739	0.1000	0.1000	745,269	
Southern Stone County FPD	General Revenue	597,178,833	0.2669	0.0805	480,729	
Hurley FPD	General Revenue	20,490,660	0.3300	0.3300	67,619	
North Stone-Northeast Barry Co FPD	General Revenue	42,498,958	0.2844	0.2844	120,867	
Stone County Health Department	General Revenue	745,268,739	0.1000	0.1000	745,269 B	
Hurley R-I School District	Operating Funds-Schools	14,715,623	3.9700	3.9700	584,210 D	
	Debt Service	14,715,623	0.6726	0.6600	97,123	
Galena R-II School District	Operating Funds-Schools	38,898,336	3.4558	3.4557	1,344,210 D	

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<u>Stone</u>						
Galena R-II School District	Debt Service	38,898,336	0.8393	0.6154	239,380	
Crane R-III School District	Operating Funds-Schools	31,538,710	3.3000	3.3000	1,040,777	^D
	Debt Service	31,538,710	1.4691	0.9900	312,233	
Reeds Spring R-IV School District	Operating Funds-Schools	465,182,149	3.5731	3.5731	16,621,423	^{BD}
	Debt Service	465,182,149	0.7976	0.7758	3,608,883	
Blue Eye R-V School District	Operating Funds-Schools	147,196,444	3.9717	3.9717	5,846,201	^D
Stone County	General Revenue	745,268,739	0.2848	0.1160	864,512	
	Road & Bridge	745,268,739	0.1456	0.0000	0	
	Developmental Dis. Board	745,268,739	0.1000	0.1000	745,269	2026
	Senior Services	745,268,739	0.0482	0.0482	359,220	
<u>Sullivan</u>						
Sullivan County Ambulance District	General Revenue	107,289,841	0.4611	0.4611	494,713	
Locust Creek Watershed Subdistrict	General Revenue	30,413,830	0.4000	0.4000	121,655	
Harris SRD Sullivan County	Road & Bridge	822,963	0.2774	0.2774	2,283	
Milan SRD Sullivan County	Road & Bridge	12,689,180	0.3404	0.3394	43,067	
City of Green Castle	General Revenue	1,393,807	0.5744	0.5744	8,006	
City of Green City	General Revenue	4,916,518	0.5038	0.5038	24,769	
	Lights	4,916,518	0.1778	0.1778	8,742	
	Fire	4,916,518	0.3062	0.3062	15,054	
City of Harris	General Revenue	190,312	0.8544	0.8544	1,626	
Village of Humphreys	General Revenue	239,099	0.7500	0.7500	1,793	
	Parks & Recreation	239,099	0.5000	0.5000	1,195	
	Lights	239,099	1.5000	1.5000	3,586	
	Streets	239,099	1.0000	1.0000	2,391	
City of Milan	General Revenue	12,688,791	0.8258	0.8258	104,784	
	Parks	12,688,791	0.0972	0.0972	12,334	
	Recreation	12,688,791	0.0486	0.0486	6,167	
Village of Newtown	General Revenue	791,406	1.0000	1.0000	7,914	
	Parks & Recreation	791,406	0.2000	0.2000	1,583	
	General Revenue-Temp	791,406	0.3000	0.3000	2,374	2021
Village of Pollock	General Revenue	168,673	0.5000	0.5000	843	^A 2024
Sullivan County Library District	General Revenue	107,289,841	0.1000	0.1000	107,290	
Medicine Creek FPD	General Revenue	26,855,556	0.3000	0.3000	80,567	
Sullivan County Health Department	General Revenue	107,289,841	0.2504	0.2504	268,654	
Green City R-I School District	Operating Funds-Schools	26,231,168	4.7534	4.2701	1,120,097	
	Debt Service	26,231,168	1.3862	0.6389	167,591	
Milan C-2 School District	Operating Funds-Schools	55,621,740	3.5756	3.5756	1,988,811	^D
	Operating Funds-Temp	55,621,740	0.3500	0.3500	194,676	2038
Newtown-Harris R-III SD	Operating Funds-Schools	11,450,111	6.9500	6.6331	759,497	
Sullivan County	General Revenue	107,289,841	0.5000	0.3800	407,701	
	Hospital	107,289,841	0.4300	0.4300	461,346	
	Senior Services	107,289,841	0.0500	0.0500	53,645	
<u>Taney</u>						
Taney County Ambulance District	General Revenue	1,208,713,036	0.0000	0.0000	0	
City of Branson	General Revenue	518,225,993	0.5786	0.5786	2,998,456	
City of Forsyth	General Revenue	33,670,203	0.5200	0.5200	175,085	
City of Hollister	General Revenue	59,675,215	0.5989	0.5989	357,395	
City of Rockaway Beach	General Revenue	7,624,625	0.7076	0.7076	53,952	

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<u>Taney</u>						
City of Merriam Woods	General Revenue	11,784,162	0.4775	0.4775	56,269	2024
	Streets	11,784,162	0.5000	0.5000	58,921	
Village of Bull Creek	General Revenue	1,017,589	0.4918	0.4918	5,005	
Western Taney County FPD	General Revenue	483,396,376	0.4287	0.4287	2,072,320	
Central Taney County FPD	General Revenue	93,522,459	0.6501	0.6501	607,990	B
Cedarcreek FPD	General Revenue	7,705,367	0.2628	0.2628	20,250	
Protem FPD	General Revenue	9,169,397	0.2743	0.2743	25,152	
Taney County Health Department	General Revenue	1,208,713,036	0.1332	0.1332	1,610,006	
Bradleyville R-I School District	Operating Funds-Schools	9,870,616	4.3008	4.3008	424,515	D
Taneyville R-II School District	Operating Funds-Schools	13,865,076	3.4295	3.4295	475,503	D
	Debt Service	13,865,076	1.3420	0.9492	131,607	
Forsyth R-III School District	Operating Funds-Schools	94,572,213	3.2136	3.2136	3,039,173	D
	Debt Service	94,572,213	0.7529	0.7500	709,292	
Branson R-IV School District	Operating Funds-Schools	753,670,648	3.3941	3.3941	25,580,335	D
	Debt Service	753,670,648	0.7930	0.7000	5,275,695	
Hollister R-V School District	Operating Funds-Schools	249,632,818	3.6426	3.5373	8,830,262	BD
	Debt Service	249,632,818	1.7610	0.6507	1,624,361	
Kirbyville R-VI School District	Operating Funds-Schools	46,549,669	3.6982	3.6982	1,721,500	D
	Debt Service	46,549,669	0.3883	0.3500	162,924	
Mark Twain R-VIII School District	Operating Funds-Schools	9,168,894	3.7014	3.7014	339,377	D
Taney County	General Revenue	1,208,713,036	0.1582	0.0000	0	
	Road & Bridge	1,208,713,036	0.2053	0.0000	0	
	Developmental Dis. Board	1,208,713,036	0.0949	0.0949	1,147,069	
	Senior Services	1,208,713,036	0.0475	0.0475	574,139	
<u>Texas</u>						
City of Cabool	General Revenue	26,119,477	0.9603	0.9603	250,825	
City of Houston	General Revenue	29,445,246	0.3216	0.3216	94,696	
City of Licking	General Revenue	14,479,940	0.4297	0.4297	62,220	
Village of Raymondville	General Revenue	2,239,610	0.4554	0.4554	10,199	
City of Summersville	General Revenue	4,098,413	0.6540	0.6540	26,804	
Texas County Library District	General Revenue	275,272,672	0.0949	0.0949	261,234	
Boone Township Texas County	General Revenue	3,164,734	0.0765	0.0765	2,421	
	Road & Bridge	3,164,734	0.2512	0.2512	7,950	
Burdine Township Texas County	General Revenue	42,356,409	0.0996	0.0996	42,187	
	Road & Bridge	42,356,409	0.3319	0.3319	140,581	
Carroll Township Texas County	General Revenue	11,435,557	0.0981	0.0981	11,218	
	Road & Bridge	11,435,557	0.3686	0.3686	42,151	
Cass Township Texas County	General Revenue	14,094,711	0.0952	0.0952	13,418	
	Road & Bridge	14,094,711	0.3277	0.3277	46,188	
Clinton Township Texas County	General Revenue	20,822,642	0.0935	0.0935	19,469	
	Road & Bridge	20,822,642	0.4681	0.4681	97,471	
Current Township Texas County	General Revenue	2,501,577	0.0942	0.0942	2,356	
	Road & Bridge	2,501,577	0.2912	0.2912	7,285	
Date Township Texas County	General Revenue	4,942,563	0.0973	0.0973	4,809	
	Road & Bridge	4,942,563	0.3164	0.3164	15,638	
Jackson Township Texas County	General Revenue	12,299,600	0.0967	0.0967	11,894	
	Road & Bridge	12,299,600	0.3503	0.3503	43,085	
Lynch Township Texas County	General Revenue	15,142,405	0.0923	0.0923	13,976	

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<u>Texas</u>						
Lynch Township Texas County	Road & Bridge	15,142,405	0.2900	0.2900	43,913	
Morris Township Texas County	General Revenue	8,939,948	0.0968	0.0968	8,654	
	Road & Bridge	8,939,948	0.4841	0.4841	43,278	
Ozark Township Texas County	General Revenue	4,778,141	0.0965	0.0965	4,611	
	Road & Bridge	4,778,141	0.3795	0.3795	18,133	
Pierce Township Texas County	General Revenue	4,555,608	0.0938	0.0938	4,273	
	Road & Bridge	4,555,608	0.3290	0.3290	14,988	
Piney Township Texas County	General Revenue	57,574,225	0.0927	0.0927	53,371	
	Road & Bridge	57,574,225	0.2895	0.2895	166,677	
Roubidoux Township Texas County	General Revenue	21,337,847	0.0877	0.0877	18,713	
	Road & Bridge	21,337,847	0.2623	0.2623	55,969	
Sargent Township Texas County	General Revenue	4,619,627	0.0650	0.0650	3,003	
	Road & Bridge	4,619,627	0.2603	0.2603	12,025	
Sherrill Township Texas County	General Revenue	38,769,501	0.0933	0.0933	36,172	
	Road & Bridge	38,769,501	0.3299	0.3299	127,901	
Upton Township Texas County	General Revenue	7,917,484	0.0966	0.0966	7,648	
	Road & Bridge	7,917,484	0.3110	0.3110	24,623	
Texas County Health Department	General Revenue	275,272,672	0.0949	0.0949	261,234	
Success R-VI School District	Operating Funds-Schools	11,129,597	2.7500	2.7500	306,064	^D
Houston R-I School District	Operating Funds-Schools	69,955,373	2.7500	2.7500	1,923,773	^D
	Debt Service	69,955,373	0.9040	0.8000	559,643	
Summersville R-II School District	Operating Funds-Schools	34,674,651	2.9451	2.9451	1,021,203	^D
Licking R-VIII School District	Operating Funds-Schools	50,429,945	2.7500	2.7500	1,386,823	^D
Cabool R-IV School District	Operating Funds-Schools	61,397,588	2.7690	2.7690	1,700,099	^D
	Operating Funds-Temp	61,397,588	0.4458	0.4445	272,912	2034
Plato R-V School District	Operating Funds-Schools	40,130,918	2.8802	2.8802	1,155,851	^D
Raymondville R-VII School District	Operating Funds-Schools	11,226,372	3.7276	3.7276	418,474	^D
Texas County	General Revenue	275,272,672	0.2629	0.0325	89,464	
	Developmental Dis. Board	275,272,672	0.0949	0.0949	261,234	
<u>Vernon</u>						
Vernon County Ambulance District	General Revenue	282,360,234	0.1484	0.1484	419,023	
City of Bronaugh	General Revenue	945,915	0.1788	0.1788	1,691	
	Streets	945,915	0.4021	0.4021	3,804	
Village of Deerfield	General Revenue	753,661	0.3100	0.3100	2,336	
Village of Harwood	General Revenue	414,981	1.0000	1.0000	4,150	
City of Metz	General Revenue	425,208	0.5998	0.5998	2,550	
Village of Milo	General Revenue	267,746	0.7408	0.7408	1,983	
Village of Moundville	General Revenue	819,348	0.5000	0.5000	4,097	
	Parks & Recreation	819,348	0.2000	0.2000	1,639	
City of Nevada	General Revenue	99,267,475	0.7360	0.7360	730,609	
	Parks & Recreation	99,267,475	0.0000	0.0000	0	
	Library	99,267,475	0.1990	0.1990	197,542	
City of Richards	General Revenue	379,878	0.4730	0.4730	1,797	
	Streets	379,878	0.2364	0.2364	898	
City of Schell City	General Revenue	1,174,442	0.9005	0.9005	10,576	
City of Sheldon	General Revenue	3,507,301	0.5561	0.5561	19,504	
	Streets	3,507,301	0.1781	0.1781	6,247	
Village of Stotesbury	General Revenue	75,814	0.3082	0.3082	234	

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<u>Vernon</u>						
Village of Stotesbury	Lights	75,814	0.0889	0.0889	67	
	Streets	75,814	0.0430	0.0430	33	
City of Walker	General Revenue	1,492,579	0.6434	0.6434	9,603	
	Lights	1,492,579	0.0495	0.0495	739	
	Streets	1,492,579	0.1485	0.1485	2,216	
Bacon Township Vernon County	General Revenue	6,790,283	0.0998	0.0998	6,777	
	Road & Bridge	6,790,283	0.4129	0.4129	28,037	
	Special Road & Bridge	6,790,283	0.3500	0.3500	23,766 ^A	2024
Badger Township Vernon County	General Revenue	6,971,286	0.0984	0.0984	6,860	
	Road & Bridge	6,971,286	0.3443	0.3443	24,002	
	Special Road & Bridge	6,971,286	0.3500	0.3500	24,400 ^A	2024
Blue Mound Township Vernon County	General Revenue	5,277,240	0.0976	0.0976	5,151	
	Road & Bridge	5,277,240	0.2838	0.2838	14,977	
	Special Road & Bridge	5,277,240	0.2900	0.2900	15,304 ^A	2024
Center Township Vernon County	General Revenue	124,783,011	0.0994	0.0994	124,034	
	Road & Bridge	124,783,011	0.3480	0.3480	434,245	
Clear Creek Township Vernon County	General Revenue	8,128,901	0.0966	0.0966	7,853	
	Road & Bridge	8,128,901	0.3529	0.3529	28,687	
	Special Road & Bridge	8,128,901	0.3388	0.3388	27,541	2022
Coal Township Vernon County	General Revenue	8,619,062	0.1000	0.1000	8,619	
	Road & Bridge	8,619,062	0.3500	0.3500	30,167	
	Special Road & Bridge	8,619,062	0.3485	0.3485	30,037 ^A	2024
Deerfield Township Vernon County	General Revenue	13,384,159	0.0917	0.0917	12,273	
	Road & Bridge	13,384,159	0.3309	0.3309	44,288	
	Special Road & Bridge	13,384,159	0.2000	0.2000	26,768 ^A	2024
Dover Township Vernon County	General Revenue	6,416,940	0.0999	0.0999	6,411	
	Road & Bridge	6,416,940	0.2893	0.2893	18,564	
	Special Road & Bridge	6,416,940	0.3643	0.3643	23,377	2022
Drywood Township Vernon County	General Revenue	14,128,133	0.0989	0.0989	13,973	
	Road & Bridge	14,128,133	0.2937	0.2937	41,494	
	Special Road & Bridge	14,128,133	0.3500	0.3500	49,448 ^A	2024
Harrison Township Vernon County	General Revenue	4,571,333	0.1000	0.1000	4,571	
	Road & Bridge	4,571,333	0.3500	0.3500	16,000	
	Special Road & Bridge	4,571,333	0.3500	0.3500	16,000	2021
Henry Township Vernon County	General Revenue	5,074,710	0.1000	0.1000	5,075	
	Road & Bridge	5,074,710	0.3500	0.3500	17,761	
	Special Road & Bridge	5,074,710	0.3500	0.3500	17,761 ^A	2024
Lake Township Vernon County	General Revenue	3,468,928	0.0996	0.0996	3,455	
	Road & Bridge	3,468,928	0.4979	0.4979	17,272	
	Special Road & Bridge	3,468,928	0.3500	0.3500	12,141 ^A	2024
Metz Township Vernon County	General Revenue	5,104,113	0.1000	0.1000	5,104	
	Road & Bridge	5,104,113	0.3500	0.3500	17,864	
	Special Road & Bridge	5,104,113	0.3500	0.3500	17,864 ^A	2024
Montevallo Township Vernon County	General Revenue	5,929,766	0.0996	0.0996	5,906	
	Road & Bridge	5,929,766	0.3486	0.3486	20,671	
	Special Road & Bridge	5,929,766	0.2500	0.2500	14,824 ^A	2024
Moundville Township Vernon County	General Revenue	7,919,269	0.0987	0.0987	7,816	
	Road & Bridge	7,919,269	0.3456	0.3456	27,369	

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<u>Vernon</u>						
Moundville Township Vernon County	Special Road & Bridge	7,919,269	0.3500	0.3500	27,717 ^A	2024
Osage Township Vernon County	General Revenue	5,395,236	0.0942	0.0942	5,082	
	Road & Bridge	5,395,236	0.3294	0.3294	17,772	
	Special Road & Bridge	5,395,236	0.3500	0.3500	18,883	2022
Richland Township Vernon County	General Revenue	3,548,170	0.1000	0.1000	3,548	
	Road & Bridge	3,548,170	0.3500	0.3500	12,419	
	Special Road & Bridge	3,548,170	0.3900	0.3900	13,838	2022
Virgil Township Vernon County	General Revenue	5,612,523	0.0884	0.0884	4,961	
	Road & Bridge	5,612,523	0.3204	0.3204	17,983	
Walker Township Vernon County	General Revenue	6,940,302	0.0973	0.0973	6,753	
	Road & Bridge	6,940,302	0.3239	0.3239	22,480	
	Special Road & Bridge	6,940,302	0.3456	0.3456	23,986	2022
Washington Township Vernon County	General Revenue	32,070,941	0.0971	0.0971	31,141	
	Road & Bridge	32,070,941	0.3400	0.3400	109,041	
	Special Road & Bridge	32,070,941	0.3500	0.3500	112,248 ^A	2024
Vernon County Health Department	General Revenue	282,360,234	0.0990	0.0990	279,537	
Nevada R-V School District	Operating Funds-Schools	189,619,618	3.5255	3.5255	6,685,040 ^D	
	Debt Service	189,619,618	1.0751	0.9000	1,706,577	
Bronaugh R-VII School District	Operating Funds-Schools	14,896,938	4.2505	4.2505	633,194 ^D	
Sheldon R-VIII School District	Operating Funds-Schools	13,260,158	4.5150	4.5150	598,696 ^D	
Northeast Vernon County R-I SD	Operating Funds-Schools	21,171,796	3.8052	3.8052	805,629 ^D	
Vernon County	General Revenue	282,360,234	0.3750	0.1820	513,896	
<u>Warren</u>						
Marthasville Community AD	General Revenue	110,392,433	0.3962	0.3962	437,375	
Warren County Ambulance District	General Revenue	555,021,394	0.4931	0.4931	2,736,810	
City of Marthasville	General Revenue	18,242,845	0.5791	0.5791	105,644	
	Lights	18,242,845	0.1321	0.1321	24,099	
City of Truesdale	General Revenue	32,688,892	0.8617	0.8617	281,680	
City of Warrenton	General Revenue	115,698,473	0.2926	0.2926	338,534	
	Parks & Recreation	115,698,473	0.1732	0.1732	200,390	
	Debt Service	115,698,473	0.0938	0.0000	0	
City of Wright City	General Revenue	74,398,208	0.4970	0.4970	369,759	
	Parks & Recreation	74,398,208	0.0923	0.0923	68,670	
	Lights	74,398,208	0.1846	0.1846	137,339	
	Debt Service	74,398,208	0.1426	0.1426	106,092	
Village of Innsbrook	General Revenue	67,892,676	0.1272	0.1272	86,359	
Village of Pendleton	General Revenue	1,829,167	0.5000	0.5000	9,146	
Wright City FPD	General Revenue	260,062,973	0.5818	0.5818	1,513,046	
Marthasville FPD	General Revenue	86,144,909	0.3965	0.3965	341,565	
	Debt Service	86,144,909	0.3506	0.3250	279,971	
Warrenton FPD	General Revenue	299,446,299	0.4497	0.4497	1,346,610	
Wright City R-II School District	Operating Funds-Schools	247,690,513	3.2487	3.2487	8,046,722 ^D	
	Debt Service	247,690,513	1.2310	1.2000	2,972,286	
Warren County R-III School District	Operating Funds-Schools	323,297,657	3.6180	3.6180	11,696,909 ^D	
	Debt Service	323,297,657	0.6503	0.6503	2,102,405	
Warren County	General Revenue	671,538,407	0.2452	0.0635	426,427	
	Road & Bridge	671,538,407	0.1767	0.1767	1,186,608	
	Developmental Dis. Board	673,898,446	0.1603	0.1603	1,080,259	

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<u>Washington</u>						
Washington County AD	General Revenue	289,715,371	0.2362	0.0783	226,847	
Village of Caledonia	General Revenue	1,346,459	0.1759	0.1759	2,368	
City of Irondale	General Revenue	2,620,429	0.4947	0.4947	12,963	
Village of Mineral Point	General Revenue	1,303,752	0.3028	0.3028	3,948	
City of Potosi	General Revenue	28,233,410	0.6577	0.6577	185,691	
Washington County Library District	General Revenue	289,715,371	0.1890	0.1890	547,562	
Potosi FPD	General Revenue	192,577,365	0.2395	0.2395	461,223	
Richwoods FPD	General Revenue	19,211,725	0.2679	0.2679	51,468	
Irondale FPD	General Revenue	13,135,812	0.4747	0.4747	62,356	
Caledonia FPD	General Revenue	7,734,138	0.3752	0.3752	29,018	
Washington County Health Department	General Revenue	289,715,371	0.1417	0.1417	410,527	
Kingston K-14 School District	Operating Funds-Schools	36,369,104	2.9165	2.9008	1,054,995	^D
	Debt Service	36,369,104	1.0278	0.9895	359,872	
Potosi R-III School District	Operating Funds-Schools	104,662,132	2.7500	2.7500	2,878,209	^E
	Debt Service	104,662,132	0.5648	0.5000	523,311	
Richwoods R-VII School District	Operating Funds-Schools	15,642,401	3.2180	3.2180	503,372	^D
Valley R-VI School District	Operating Funds-Schools	28,340,874	3.7541	3.7541	1,063,945	^D
Washington County	General Revenue	289,715,371	0.3684	0.1910	553,356	
	Road & Bridge	289,715,371	0.2590	0.2590	750,363	
	Hospital	289,715,371	0.1890	0.1890	547,562	
	Developmental Dis. Board	289,715,371	0.1890	0.1890	547,562	
	Senior Services	289,715,371	0.0472	0.0472	136,746	
<u>Wayne</u>						
East Wayne Ambulance District	General Revenue	71,377,407	0.3000	0.3000	214,132	
Clearwater Ambulance District	General Revenue	76,172,401	0.2949	0.2949	224,632	
Village of Mill Spring	General Revenue	534,047	0.7378	0.7378	3,940	
City of Piedmont	General Revenue	17,767,467	0.2200	0.2200	39,088	
	Lights	17,767,467	0.1300	0.1300	23,098	
	Cemetery	17,767,467	0.0300	0.0300	5,330	
	Library	17,767,467	0.1000	0.1000	17,767	
Clearwater FPD	General Revenue	57,682,775	0.3000	0.3000	173,048	
Wayne County Health Center	General Revenue	150,479,071	0.1000	0.1000	150,479	
Greenville R-II School District	Operating Funds-Schools	55,273,772	2.7500	2.7500	1,520,029	^D
	Debt Service	55,273,772	1.0815	0.3600	198,986	
Clearwater R-I School District	Operating Funds-Schools	68,324,963	2.7500	2.7500	1,878,936	^D
	Debt Service	68,324,963	0.5726	0.4000	273,300	
Wayne County	General Revenue	150,479,071	0.3041	0.0000	0	
	Road & Bridge	150,479,071	0.1105	0.1100	165,527	
	Developmental Dis. Board	150,479,071	0.0804	0.0800	120,383	
<u>Webster</u>						
Village of Diggins	General Revenue	3,285,301	0.2000	0.2000	6,571	
City of Fordland	General Revenue	6,717,700	0.3605	0.3605	24,217	
City of Marshfield	Parks & Recreation	102,744,075	0.1052	0.1052	108,087	
	Cemetery	102,744,075	0.1244	0.1244	127,814	
	Debt Service	102,744,075	1.6405	0.3700	380,153	
City of Niangua	General Revenue	2,158,258	0.2595	0.2595	5,601	
City of Rogersville	General Revenue	49,106,923	0.3116	0.3116	153,017	
	Debt Service	49,106,923	0.3188	0.3188	156,553	

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<u>Webster</u>						
City of Seymour	General Revenue	22,669,004	0.3318	0.3318	75,216	
	Parks & Recreation	22,669,004	0.0737	0.0737	16,707	
	Cemetery	22,669,004	0.0465	0.0465	10,541	
	Library	8,821,146	0.0599	0.0599	5,284	
Webster County Library District	General Revenue	499,675,478	0.1080	0.1080	539,650	
Southern Webster County FPD	General Revenue	98,047,470	0.2695	0.2695	264,238	
Marshfield FPD	General Revenue	235,535,926	0.6000	0.6000	1,413,216 ^B	
Niangua FPD	General Revenue	19,879,690	0.2744	0.2744	54,550	
Webster County Health Unit	General Revenue	508,494,256	0.1262	0.1262	641,720	
Niangua R-V School District	Operating Funds-Schools	20,430,187	3.0026	3.0026	613,437 ^D	
Fordland R-III School District	Operating Funds-Schools	44,803,681	2.9644	2.9644	1,328,160 ^D	
	Debt Service	44,803,681	0.9849	0.9618	430,922	
Marshfield R-I School District	Operating Funds-Schools	251,539,379	3.0911	3.0911	7,775,334 ^D	
	Debt Service	251,539,379	1.1210	0.6000	1,509,236	
Seymour R-II School District	Operating Funds-Schools	65,706,178	3.3158	3.3158	2,178,685 ^D	
Webster County	General Revenue	508,494,256	0.0000	0.0000	0	
	Road & Bridge	508,494,256	0.1713	0.1713	871,051	
	Developmental Dis. Board	508,494,256	0.0722	0.0722	367,133	
	Senior Services	508,494,256	0.0455	0.0455	231,365	
<u>Worth</u>						
Worth County Ambulance District	General Revenue	34,830,936	0.3000	0.3000	104,493	
Worth Co Convalescent Ctr District	General Revenue	34,830,936	0.3500	0.3500	121,908	
East Fork of Grand River WSD	General Revenue	2,840,630	0.1965	0.1965	5,582	
Village of Allendale	General Revenue	631,882	0.4000	0.4000	2,528	
	General Revenue-Temp	631,882	0.2000	0.2000	1,264	2021
Village of Denver	General Revenue	300,737	0.7656	0.7656	2,302	
City of Grant City	General Revenue	5,355,031	1.0000	1.0000	53,550	
	Health	4,869,100	0.1800	0.1800	8,764	
	Special Fund	4,869,100	0.3000	0.3000	14,607	
City of Sheridan	General Revenue	1,500,677	0.9997	0.9997	15,002	
Village of Worth	General Revenue	236,646	0.8000	0.8000	1,893	
Sheridan FPD	General Revenue	6,508,058	0.1827	0.1827	11,890	
Worth County FPD	General Revenue	25,952,799	0.2000	0.2000	51,906	
Worth County R-III School District	Operating Funds-Schools	29,875,810	3.5200	3.5200	1,051,629 ^D	
	Debt Service	29,875,810	0.2514	0.2500	74,690	
Worth County	General Revenue	34,830,936	0.5000	0.5000	174,155	
	Library	34,830,936	0.1000	0.1000	34,831	
	Road & Bridge	34,830,936	0.5000	0.5000	174,155	
	Special Road & Bridge	34,830,936	0.3500	0.3500	121,908	2021
	Senior Services	34,830,936	0.0500	0.0500	17,415	
	General Revenue-Temp	34,830,936	0.3500	0.3500	121,908	2022
	General Revenue-Temp 1	34,830,936	0.3500	0.3500	121,908	2022
<u>Wright</u>						
City of Hartville	General Revenue	4,848,260	0.5292	0.0000	0	
City of Mansfield	General Revenue	12,788,133	0.5040	0.5040	64,452	
	Cemetery	12,788,133	0.0935	0.0935	11,957	
	Streets	12,788,133	0.1533	0.1533	19,604	
City of Mountain Grove	General Revenue	50,898,439	0.0000	0.0000	0	

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Wright						
City of Mountain Grove	Parks & Recreation	50,898,439	0.0000	0.0000	0	
City of Norwood	General Revenue	5,213,061	0.3693	0.3693	19,252	
	Water	5,213,061	0.5889	0.5889	30,700	
Wright County Library District	General Revenue	214,849,546	0.1373	0.1373	294,988	
Wright County Health Department	General Revenue	214,849,546	0.0784	0.0784	168,442	
Norwood R-I School District	Operating Funds-Schools	22,082,468	3.4975	3.4975	772,334	D
Hartville R-II School District	Operating Funds-Schools	44,909,043	2.9498	2.9498	1,324,727	D
Mountain Grove R-III SD	Operating Funds-Schools	110,276,231	2.7500	2.7500	3,032,596	D
Mansfield R-IV School District	Operating Funds-Schools	44,942,085	2.7977	2.7977	1,257,345	D
Manes R-V School District	Operating Funds-Schools	5,980,011	3.5007	3.5007	209,342	D
Wright County	General Revenue	214,849,546	0.3041	0.0554	119,027	
	Developmental Dis. Board	214,849,546	0.0784	0.0784	168,442	
St. Louis City						
St. Louis Public Library Districts	General Revenue	4,717,555,572	0.5439	0.5439	25,658,785	
Baden Market Centre SBD	General Revenue	1,354,000	0.8500	0.8500	11,509	
Locust Central SBD	General Revenue	45,815,410	0.8378	0.8378	383,842	
Central West End South SBD	General Revenue	51,415,640	0.5595	0.5595	287,671	
Central West End North SBD	General Revenue	64,394,920	0.8455	0.8455	544,459	2028
Soulard SBD	General Revenue	66,522,720	0.5619	0.5619	373,791	
Waterman/Lake SBD	General Revenue	6,918,120	0.8178	0.8178	56,576	2024
Westminister/Lake SBD	General Revenue	11,448,460	0.6789	0.6789	77,724	2024
Washington Place SBD	General Revenue	7,646,400	0.7238	0.7238	55,345	2024
Cathedral Square SBD	General Revenue	31,837,360	0.8497	0.8497	270,522	2028
Central West End Southeast SBD	General Revenue	73,869,180	0.8500	0.8500	627,888	2028
Cherokee-Lemp SBD	General Revenue	2,242,600	0.5373	0.5373	12,049	
Gardenside SBD	General Revenue	20,804,500	0.3969	0.3969	82,573	2022
Tower Grove S Concerned Citizen SBD	General Revenue	19,910,450	0.5936	0.5936	118,188	2033
DeBaliviere Place SBD	General Revenue	35,805,850	0.8500	0.8500	304,350	2024
St. Louis Community College	General Revenue	34,663,446,360	0.2787	0.2787	96,607,025	B
St. Louis City School District	Operating Funds-Schools	4,603,052,104	4.3985	4.3315	199,381,202	D
	Debt Service	4,603,052,104	0.6657	0.6211	28,589,557	
City of St. Louis	General Revenue	4,540,794,313	0.3388	0.3388	15,384,211	
	Parks & Recreation	4,540,794,313	0.0195	0.0195	885,455	
	Health	4,540,794,313	0.0195	0.0195	885,455	
	Hospital	4,540,794,313	0.0969	0.0969	4,400,030	
	Developmental Dis. Board	5,145,264,012	0.1333	0.1333	6,858,637	
	Mental Health	4,717,555,572	0.0872	0.0872	4,113,708	
	Senior Services	4,717,555,572	0.0488	0.0488	2,302,167	
	Community Child Service	4,717,555,572	0.2443	0.2443	11,524,988	B
	General Revenue 1	4,717,555,572	0.1552	0.1552	7,321,646	
	General Revenue 2	4,540,794,313	0.8132	0.8132	36,925,739	
	Debt Service	4,540,794,313	0.1427	0.1427	6,479,713	
	Total Revenue				<u>\$ 6,699,349,901</u>	

Appendix VII
2021 Property Tax Rates
Listing of 2021 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

LEGEND:

- A A new voter approved tax rate, newly formed district, or a levy voted to replace an expired levy.
- B A voter approved increase or decrease to an existing levy.
- C Levy includes a recoupment rate authorized by state law.
- D School district has a full Proposition C (sales tax) waiver allowing the district to reduce its required Proposition C reduction to \$0.0000 and levy up to its calculated tax rate ceiling.
- E School district has a partial Proposition C (sales tax) waiver allowing the district to waive a portion of its required Proposition C reduction to the extent necessary to collect \$2.7500 or the amount stated on the ballot.
- F Article X, Section 11(g) of the Missouri Constitution allows the Kansas City 33 School District School Board to set its tax levy at a rate that is lower than the court-ordered rate for the 1995 tax year (which was \$4.96). The rate so established may be changed from year to year by the School Board.

NOTES:

Taxing authorities are listed by primary county and categorized by type of taxing authority. The counties are listed alphabetically (Adair through Wright followed by the City of St. Louis). When a taxing authority is in more than one county, it is listed under the primary county only.

This Appendix does not list taxing authorities that levied a separate tax rate for each subclass of property. Previous legislation required taxing authorities wholly in St. Louis County and allowed the City of Gladstone in Clay County to calculate a separate tax rate on each subclass of property. Taxing authorities partially in St. Louis County, whether the primary county is St. Louis County or another county, are required to levy a single rate on all property when one or more counties opted in and one or more counties opted out of the provisions requiring the multi-rate calculation. See Appendix VIII for a listing of taxing authorities that calculated separate tax rates for each subclass of property.

All rates in the levied column represent the rate extended and certified to the State Auditor's Office by both the taxing authority and the county or counties in which the tax rate is levied.

The Assessed Value column presents only the assessed valuation the property tax is levied against.

The revenue amount shown is computed by dividing the assessed valuation by 100 and multiplying the quotient by the tax rate levied.

ACRONYMS:

AD	Ambulance District
CID	Community Improvement District
EMS	Emergency Medical Services
FPD	Fire Protection District
HHA	Home Health Agency
NHD	Nursing Home District
PLD	Public Library District
PWSD	Public Water Supply District
RRD	Regional Recreational District
SBD	Special Business District
SD	School District
SRD	Special Road District
SwrD	Sewer District
TDD	Transportation Development District
WSD	Watershed Subdistrict

Appendix VIII
2021 Property Tax Rates
Listing of 2021 Tax Rates for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration	
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year
<u>Clay</u>															
City of Gladstone	General Revenue	312,202,630	0.7580	0.7580	58,930	0.4790	0.4790	84,785,588	0.7210	0.7210	72,367,124	0.9290	0.9290	3,650,373	
<u>St. Louis</u>															
City of Bellefontaine Neighbors	General Revenue	59,158,390	0.2030	0.2030	28,650	0.0000	0.0000	14,543,794	0.2330	0.2330	16,088,886	0.2350	0.2350	191,788	
	Debt Service	59,158,390	1.1057	1.1057	28,650	1.1057	1.1057	14,543,794	1.1057	1.1057	16,088,886	1.1057	1.1057	993,137	
City of Bellerive Acres	General Revenue	4,173,290	0.5660	0.5660	0	0.0000	0.0000	2,207,098	0.4990	0.4990	1,088,587	0.7900	0.7900	43,234	
City of Bel Nor	General Revenue	19,188,790	0.3550	0.3550	0	0.0000	0.0000	1,223,893	0.1850	0.1850	3,230,952	0.5530	0.5530	88,251	
	Debt Service	19,188,790	0.4390	0.4390	0	0.4390	0.4390	1,223,893	0.4390	0.4390	3,230,952	0.4390	0.4390	103,796	
City of Bel Ridge	General Revenue	8,940,680	0.3500	0.3500	0	0.0000	0.0000	18,715,436	0.5800	0.5800	3,945,886	0.0000	0.0000	139,842	
City of Berkeley	General Revenue	40,737,630	0.8800	0.8800	2,410	1.0000	1.0000	120,042,701	0.9720	0.9720	56,437,220	0.9200	0.9200	2,044,552	
	Ambulance	40,737,630	0.2300	0.2300	2,410	0.2500	0.2500	120,042,701	0.2450	0.2450	56,437,220	0.2500	0.2500	528,901	
	Pension	40,737,630	0.2790	0.2790	2,410	0.3300	0.3300	120,042,701	0.3120	0.3120	56,437,220	0.3300	0.3300	674,442	
	Debt Service	40,737,630	0.0790	0.0790	2,410	0.0790	0.0790	120,042,701	0.0790	0.0790	56,437,220	0.0790	0.0790	171,604	
City of Beverly Hills	General Revenue	2,359,760	0.2100	0.2100	0	0.0000	0.0000	1,636,223	0.2010	0.2010	731,956	0.2320	0.2320	9,942	
City of Black Jack	Debt Service	67,152,000	0.4350	0.4350	7,810	0.4350	0.4350	3,154,330	0.4350	0.4350	14,374,954	0.4350	0.4350	368,397	
City of Breckenridge Hills	General Revenue	25,714,670	0.1840	0.1840	0	0.0000	0.0000	10,510,679	0.1900	0.1900	5,564,026	0.0000	0.0000	67,285	
City of Brentwood	General Revenue	193,534,770	0.0000	0.0000	0	0.0000	0.0000	131,576,623	0.1880	0.1880	37,482,523	0.2070	0.2070	324,953	
	Library	193,534,770	0.2300	0.2300	0	0.0000	0.0000	131,576,623	0.2640	0.2640	37,482,523	0.3000	0.3000	904,940	
	Pension	193,534,770	0.2880	0.2880	0	0.0000	0.0000	131,576,623	0.3610	0.3610	37,482,523	0.3850	0.3850	1,176,680	
City of Bridgeton	General Revenue	135,919,300	0.1350	0.1350	147,710	0.0000	0.0000	300,786,049	0.2300	0.2300	100,761,035	0.0000	0.0000	875,299	
City of Calverton Park	General Revenue	8,975,390	0.3250	0.3250	0	0.0000	0.0000	658,218	0.1620	0.1620	1,715,352	0.2980	0.2980	35,348	
City of Charlack	General Revenue	9,037,660	0.1780	0.1780	0	0.0000	0.0000	3,273,332	0.2040	0.2040	2,551,023	0.2570	0.2570	29,321	
City of Clarkson Valley	General Revenue	114,445,158	0.1130	0.1130	12,570	0.0640	0.0640	15,315,600	0.1070	0.1070	13,199,832	0.1530	0.1530	165,915	
City of Clayton	General Revenue	683,764,540	0.4970	0.4970	0	0.0000	0.0000	451,779,264	0.6100	0.6100	91,652,341	0.7070	0.7070	6,802,146	
	Police	683,764,540	0.0910	0.0910	0	0.0000	0.0000	451,779,264	0.1000	0.1000	91,652,341	0.1200	0.1200	1,183,988	2033
	Debt Service	683,764,540	0.0800	0.0800	0	0.0800	0.0800	451,779,264	0.0800	0.0800	91,652,341	0.0800	0.0800	981,757	
City of Cool Valley	General Revenue	6,389,060	0.3500	0.3500	0	0.0000	0.0000	8,266,705	0.3500	0.3500	1,736,286	0.1650	0.1650	54,160	
City of Country Club Hills	General Revenue	3,664,230	0.9100	0.9100	0	0.0000	0.0000	1,575,727	0.9290	0.9290	1,127,148	0.7140	0.7140	56,031	
	Parks & Recreation	3,664,230	0.3810	0.3810	0	0.0000	0.0000	1,575,727	0.4000	0.4000	1,127,148	0.3300	0.3300	23,984	
	Health	3,664,230	0.1830	0.1830	0	0.0000	0.0000	1,575,727	0.2000	0.2000	1,127,148	0.1880	0.1880	11,976	
Village of Country Life Acres	General Revenue	8,733,350	0.3160	0.3160	1,090	0.0000	0.0000	97,960	0.3540	0.3540	655,872	0.4200	0.4200	30,699	
City of Crestwood	General Revenue	243,295,270	0.5600	0.5600	0	0.0000	0.0000	70,785,222	0.8050	0.8050	38,663,136	0.7280	0.7280	2,213,743	
City of Creve Coeur	General Revenue	641,925,450	0.0730	0.0730	8,350	0.0240	0.0240	392,704,032	0.0800	0.0800	0	0.0000	0.0000	782,771	
	Debt Service	641,925,450	0.0680	0.0680	8,350	0.0680	0.0680	392,704,032	0.0680	0.0680	166,178,606	0.0680	0.0680	816,555	
City of Crystal Lake Park	General Revenue	18,891,610	0.5770	0.5770	0	0.0000	0.0000	347,613	0.1570	0.1570	1,652,897	0.8080	0.8080	122,906	
City of Dellwood	General Revenue	26,179,090	0.2440	0.2440	0	0.0000	0.0000	8,161,503	0.2600	0.2600	8,503,188	0.2350	0.2350	105,079	
	Debt Service	26,179,090	1.8950	1.4666	0	1.8950	1.4666	8,161,503	1.8950	1.4666	8,503,188	1.8950	1.4666	628,348	
City of Des Peres	General Revenue	323,385,610	0.0000	0.0000	81,280	0.0000	0.0000	173,124,514	0.0000	0.0000	48,927,377	0.0000	0.0000	0	
City of Edmundson	General Revenue	5,007,720	0.0000	0.0000	0	0.0000	0.0000	22,517,846	0.6460	0.6460	14,119,814	0.0000	0.0000	145,465	
City of Ellisville	General Revenue	207,870,710	0.1230	0.1230	2,310	0.0000	0.0000	119,137,217	0.1330	0.1330	38,083,110	0.0000	0.0000	414,133	
City of Eureka	General Revenue	215,024,900	0.3010	0.3010	165,210	0.2960	0.2960	63,864,221	0.3740	0.3740	49,967,729	0.3870	0.3870	1,079,941	

Appendix VIII
2021 Property Tax Rates
Listing of 2021 Tax Rates for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration	
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year
City of Ferguson	General Revenue	126,344,220	0.6320	0.6320	17,330	0.4390	0.4390	51,187,450	0.7060	0.7060	34,645,460	0.8000	0.8000	1,437,118	
	Parks & Recreation	126,344,220	0.1580	0.1580	17,330	0.1040	0.1040	51,187,450	0.1780	0.1780	34,645,460	0.1980	0.1980	359,354	
	Debt Service	126,344,220	0.0480	0.0000	17,330	0.0480	0.0000	51,187,450	0.0480	0.0000	34,645,460	0.0480	0.0000	0	
City of Flordell Hills	General Revenue	2,367,080	0.9180	0.9180	0	0.0000	0.0000	972,390	1.0000	1.0000	656,863	0.0000	0.0000	31,454	
City of Florissant	General Revenue	446,262,070	0.0000	0.0000	40,070	0.0000	0.0000	154,187,332	0.0000	0.0000	97,855,089	0.0000	0.0000	0	
City of Frontenac	General Revenue	247,239,770	1.0000	1.0000	0	1.0000	1.0000	61,337,164	1.0000	1.0000	23,252,995	1.0000	1.0000	3,318,300	
Village of Glen Echo Park	General Revenue	1,755,600	0.2480	0.2480	0	0.0000	0.0000	57,655	0.0650	0.0650	280,950	0.5000	0.5000	5,796	
City of Glendale	General Revenue	193,026,500	0.3250	0.3250	0	0.0000	0.0000	8,644,638	0.3330	0.3330	19,549,027	0.5190	0.5190	757,582	
	Pension	193,026,500	0.2280	0.2280	0	0.0000	0.0000	8,644,638	0.2300	0.2300	19,549,027	0.2400	0.2400	506,901	
	Debt Service	193,026,500	0.2380	0.2380	0	0.2380	0.2380	8,644,638	0.2380	0.2380	19,549,027	0.2380	0.2380	526,504	
Town of Grantwood Village	General Revenue	27,957,420	0.1810	0.1810	133,510	0.1750	0.1750	1,406,991	0.1910	0.1910	3,719,158	0.2610	0.2610	63,231	
City of Greendale	General Revenue	6,749,660	0.4820	0.4820	0	0.0000	0.0000	378,427	0.5560	0.5560	1,220,280	0.0000	0.0000	34,637	
Village of Hanley Hills	General Revenue	9,778,500	0.4040	0.4040	0	0.0000	0.0000	894,719	0.4910	0.4910	2,167,546	0.4470	0.4470	53,587	
City of Hazelwood	General Revenue	219,405,330	0.7010	0.7010	270,010	0.7490	0.7490	222,060,231	0.7210	0.7210	123,943,529	0.7540	0.7540	4,075,641	
	Debt Service	219,405,330	0.2690	0.2220	270,010	0.2690	0.2220	222,060,231	0.2690	0.2220	123,943,529	0.2690	0.2220	1,255,808	
Village of Hillsdale	General Revenue	4,506,500	0.3810	0.3810	0	0.0000	0.0000	2,984,694	0.4470	0.4470	2,565,970	0.5000	0.5000	43,342	
City of Huntleigh	General Revenue	61,026,620	0.1400	0.0425	344,100	0.0050	0.0040	606,753	0.1970	0.1970	3,567,831	0.1900	0.0600	29,286	
City of Jennings	General Revenue	56,892,050	0.8930	0.8930	0	0.0000	0.0000	25,554,459	0.8590	0.8590	15,805,649	1.0000	1.0000	885,615	
	Pension	56,892,050	0.3300	0.3300	0	0.0000	0.0000	25,554,459	0.3180	0.3180	15,805,649	0.3700	0.3700	327,488	
City of Kinloch	General Revenue	1,538,920	1.0000	1.0000	0	0.0000	0.0000	1,186,170	1.0000	1.0000	5,409,897	1.0000	1.0000	81,350	
City of Kirkwood	General Revenue	827,382,160	0.2530	0.2530	0	0.0000	0.0000	148,766,767	0.2790	0.2790	92,668,476	0.3400	0.3400	2,823,409	
	Parks & Recreation	827,382,160	0.1000	0.1000	0	0.0000	0.0000	148,766,767	0.1090	0.1090	92,668,476	0.1190	0.1190	1,099,813	
	Library	819,546,880	0.1420	0.1420	0	0.0000	0.0000	129,844,490	0.1760	0.1760	90,843,049	0.2350	0.2350	1,605,764	
	Pension	827,382,160	0.1090	0.1090	0	0.0000	0.0000	148,766,767	0.1360	0.1360	92,668,476	0.1800	0.1800	1,270,973	
	Library-Temp	819,546,880	0.0870	0.0870	0	0.0000	0.0000	129,844,490	0.0960	0.0960	90,843,049	0.1200	0.1200	946,669	2032
City of Ladue	General Revenue	719,514,300	0.6060	0.6060	1,420	0.0000	0.0000	63,876,684	0.5380	0.5380	59,056,288	0.7560	0.7560	5,150,380	
City of Lakeshire	General Revenue	17,983,160	0.3030	0.3030	0	0.0000	0.0000	343,166	0.3430	0.3430	0	0.0000	0.0000	55,666	
City of Manchester	General Revenue	340,550,910	0.0350	0.0350	0	0.0000	0.0000	59,876,893	0.0370	0.0350	49,871,576	0.0500	0.0500	165,086	
	Debt Service	340,550,910	0.2800	0.2800	0	0.2800	0.2800	59,876,893	0.2800	0.2800	49,871,576	0.2800	0.2800	1,260,838	
City of Maplewood	General Revenue	113,063,960	0.1480	0.1480	0	0.0000	0.0000	76,139,470	0.5030	0.5030	23,308,875	0.5670	0.5670	682,478	
	Solid Waste Landfill	113,063,960	0.2160	0.2160	0	0.0000	0.0000	76,139,470	0.2580	0.2580	23,308,875	0.3180	0.3180	514,780	
	Pension	113,063,960	0.2960	0.2960	0	0.0000	0.0000	76,139,470	0.4280	0.4280	23,308,875	0.4450	0.4450	764,270	
	Debt Service	113,063,960	0.2260	0.2260	0	0.2260	0.2260	76,139,470	0.2260	0.2260	23,308,875	0.2260	0.2260	480,278	
Village of Marlborough	General Revenue	18,785,480	0.0890	0.0890	0	0.0000	0.0000	8,797,617	0.1160	0.1160	4,596,727	0.1110	0.1110	32,026	
City of Moline Acres	General Revenue	10,435,840	0.8060	0.8060	0	0.0000	0.0000	2,841,403	0.8800	0.8800	2,659,196	1.0000	1.0000	135,709	
	Debt Service	10,435,840	2.4360	1.5500	0	2.4360	1.5500	2,841,403	2.4360	1.5500	2,659,196	2.4360	1.5500	247,016	
City of Normandy	General Revenue	22,002,850	0.2720	0.2720	0	0.0000	0.0000	7,009,229	0.2840	0.2840	5,137,426	0.4000	0.4000	100,304	
City of Northwoods	General Revenue	20,992,680	0.3430	0.3430	0	0.0000	0.0000	5,614,772	0.3140	0.3140	4,673,606	0.3470	0.3470	105,852	
	Debt Service	20,992,680	1.0892	1.0892	0	1.0892	1.0892	5,614,772	1.0892	1.0892	4,673,606	1.0892	1.0892	340,713	
Village of Norwood Court	General Revenue	3,628,510	0.2160	0.2160	0	0.0000	0.0000	303,420	0.2100	0.2100	986,730	0.3450	0.3450	11,879	
City of Oakland	General Revenue	34,941,020	0.1640	0.1640	0	0.0000	0.0000	3,004,860	0.2390	0.2390	3,668,720	0.2370	0.2370	73,180	

Appendix VIII
2021 Property Tax Rates
Listing of 2021 Tax Rates for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration	
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year
City of Olivette	General Revenue	229,076,030	0.5020	0.5020		0	0.0000	0.0000		61,637,560	0.7130	0.7130		1,875,315	
	Pension	229,076,030	0.1840	0.1840		0	0.0000	0.0000		61,637,560	0.2300	0.2300		655,963	
	Debt Service	229,076,030	0.7510	0.5400		0	0.7510	0.5400		61,637,560	0.7510	0.5400		1,770,079	
City of Overland	General Revenue	127,015,650	0.0500	0.0500		0	0.0000	0.0000		97,236,900	0.0700	0.0700		189,983	
	Pension	127,015,650	0.1750	0.1750		0	0.0000	0.0000		97,236,900	0.3170	0.3170		747,292	
City of Pagedale	General Revenue	9,321,390	0.3010	0.3010		0	0.0000	0.0000		16,713,296	0.3180	0.3180		104,750	
City of Pasadena Hills	General Revenue	15,294,460	0.2190	0.2190		0	0.0000	0.0000		577,307	0.1020	0.1020		40,157	
	Debt Service	15,294,460	0.7050	0.7050		0	0.7050	0.7050		577,307	0.7050	0.7050		125,706	
Village of Pasadena Park	General Revenue	5,105,940	0.2640	0.2640		0	0.0000	0.0000		213,871	0.0000	0.0000		15,640	
City of Pine Lawn	General Revenue	9,358,140	0.2800	0.2800		0	0.0000	0.0000		5,940,053	0.2450	0.2450		48,376	
City of Richmond Heights	General Revenue	257,300,810	0.2220	0.2220		0	0.0000	0.0000		103,695,630	0.3570	0.3570		1,040,321	
	Pension	257,300,810	0.2510	0.2510		0	0.0000	0.0000		103,695,630	0.3510	0.3200		1,086,497	
Village of Riverview	General Revenue	10,432,090	0.3840	0.3840		0	0.0000	0.0000		2,529,919	0.4090	0.4090		59,145	
City of Rock Hill	General Revenue	96,561,600	0.2080	0.2080		0	0.0000	0.0000		33,890,728	0.2500	0.2500		337,685	
	Library	96,561,600	0.2090	0.2090		0	0.0000	0.0000		33,890,728	0.2630	0.2630		345,356	
	Pension	96,561,600	0.2300	0.2300	A	0	0.2300	0.2300	A	33,890,728	0.2300	0.2300	A	335,292	
	Debt Service	96,561,600	0.8500	0.5900		0	0.8500	0.5900		33,890,728	0.8500	0.5900	A	860,094	
City of St. Ann	General Revenue	102,827,380	0.7670	0.7670		0	0.0000	0.0000		30,665,124	0.9730	0.9730		1,366,016	
	Debt Service	102,827,380	0.3200	0.3200		0	0.3200	0.3200		30,665,124	0.3200	0.3200		516,443	
City of St. John	General Revenue	46,732,140	0.3370	0.3370		0	0.0000	0.0000		18,620,670	0.4750	0.4750		303,126	
City of Shrewsbury	General Revenue	94,197,610	0.3770	0.3770		0	0.0000	0.0000		38,604,967	0.4060	0.4060		657,669	
	Debt Service	94,197,610	0.0000	0.0000		0	0.0000	0.0000		38,604,967	0.0000	0.0000		0	
City of Sunset Hills	General Revenue	302,627,370	0.0450	0.0450		139,720	0.0520	0.0520		125,205,201	0.0480	0.0470		224,734	
Village of Sycamore Hills	General Revenue	5,692,160	0.2100	0.2100		0	0.0000	0.0000		634,096	0.2660	0.2660		16,239	
	Health	5,692,160	0.0970	0.0970		0	0.0000	0.0000		634,096	0.1270	0.1270		7,537	
City of Town and Country	General Revenue	612,233,620	0.0000	0.0000		63,430	0.0000	0.0000		240,893,275	0.0000	0.0000		0	
	Dispatch	612,233,620	0.0000	0.0000		63,430	0.0000	0.0000		240,893,275	0.0000	0.0000		0	
City of Twin Oaks	General Revenue	11,301,930	0.0000	0.0000		0	0.0000	0.0000		9,743,120	0.4190	0.4190		40,824	
City of University City	General Revenue	634,460,080	0.4510	0.4510		0	0.0000	0.0000		73,529,929	0.4870	0.4870		3,734,521	
	Library	634,460,080	0.3500	0.3500		0	0.0000	0.0000		73,529,929	0.3450	0.3450		2,780,188	
	Pension	634,460,080	0.1330	0.1330		0	0.0000	0.0000		73,529,929	0.1330	0.1330		1,089,315	
Village of Uplands Park	General Revenue	1,571,840	0.4500	0.4500		0	0.0000	0.0000		441,034	0.2270	0.2270		9,974	
City of Valley Park	General Revenue	99,086,580	0.3750	0.3750		114,080	0.0000	0.0000		56,058,723	0.5670	0.5670		826,736	
City of Velda City	General Revenue	4,215,150	0.4980	0.4980		0	0.0000	0.0000		978,569	0.5000	0.5000		30,688	
	Debt Service	4,215,150	1.6559	1.6559		0	1.6559	1.6559		978,569	1.6559	1.6559		108,477	
City of Velda Village Hills	General Revenue	3,294,460	0.4400	0.4400		0	0.0000	0.0000		672,708	0.4470	0.4470		21,756	
City of Vinita Park	General Revenue	11,209,520	0.2200	0.2200		0	0.0000	0.0000		33,693,220	0.2430	0.2430		126,026	
City of Warson Woods	General Revenue	72,781,010	0.2790	0.2790		0	0.0000	0.0000		9,660,425	0.3520	0.3520		237,064	
City of Webster Groves	General Revenue	587,996,360	0.1740	0.1740		0	0.0000	0.0000		77,693,662	0.1800	0.1800		1,356,933	
	Library	587,996,360	0.1120	0.1120		0	0.0000	0.0000		77,693,662	0.1150	0.1140		872,049	
	Streets	587,996,360	0.1130	0.1130		0	0.0000	0.0000		77,693,662	0.1160	0.1160		879,948	
	Pension	587,996,360	0.1630	0.1630		0	0.0000	0.0000		77,693,662	0.1870	0.1870		1,242,271	2028
	Library-Temp	587,996,360	0.0990	0.0990		0	0.0000	0.0000		77,693,662	0.1070	0.1070		758,939	

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		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year
City of Webster Groves	Debt Service	587,996,360	0.3310	0.2410		0	0.3310	0.2410		77,693,662	0.3310	0.2410		1,771,265	
City of Wellston	General Revenue	6,207,570	0.3560	0.3560		0	0.0000	0.0000		11,682,682	0.3460	0.3460		92,149	
Village of Westwood	General Revenue	23,645,330	0.0500	0.0500		0	0.0000	0.0000		314,165	0.0820	0.0820		12,081	
City of Winchester	General Revenue	19,849,900	0.1580	0.1580		0	0.0000	0.0000		3,675,182	0.1550	0.1550		44,997	
City of Woodson Terrace	General Revenue	25,841,370	0.3500	0.3500		0	0.0000	0.0000		22,079,006	0.3500	0.3500		227,767	
Ferguson Municipal Library District	General Revenue	126,344,220	0.3130	0.3130	17,330	0.0930	0.0930	57,550,051	0.3670	0.3670	37,321,190	0.4000	0.4000	755,967	
Maplewood Public Library District	General Revenue	113,063,960	0.2030	0.2030		0	0.0000	0.0000		76,142,153	0.2770	0.2770		524,874	
	Debt Service	113,063,960	0.0990	0.0990		0	0.0990	0.0990		76,142,153	0.0990	0.0990		214,995	
Richmond Heights Memorial PLD	General Revenue	257,300,810	0.1810	0.1810		0	0.0000	0.0000		103,687,014	0.2500	0.2500		797,154	
St. Louis County Library District	General Revenue	15,444,312,580	0.2060	0.2060	6,965,390	0.1860	0.1860	6,519,527,442	0.2340	0.2340	3,644,186,426	0.2600	0.2600	56,558,819	
Valley Park Community PLD	General Revenue	41,963,425	0.1210	0.1210	540	0.0000	0.0000	16,801,600	0.1040	0.1040	12,128,469	0.1700	0.1700	88,868	
Aftton FPD	General Revenue	496,939,610	0.9680	0.9680		0	0.0000	0.0000		79,280,351	1.1448	1.1448		6,864,432	
	Ambulance	496,939,610	0.1040	0.1040		0	0.0000	0.0000		79,280,351	0.1210	0.1210		735,832	
	Pension	496,939,610	0.0460	0.0460		0	0.0000	0.0000		79,280,351	0.0550	0.0550		328,464	
	Dispatch	496,939,610	0.0200	0.0200		0	0.0000	0.0000		79,280,351	0.0200	0.0200		138,982	
Metro West FPD	General Revenue	1,811,201,300	0.4010	0.4010	1,050,270	0.4220	0.4220	278,548,986	0.4900	0.4900	261,058,924	0.5610	0.5610	10,096,780	
	Ambulance	1,811,201,300	0.3580	0.3580	1,050,270	0.3350	0.3350	278,548,986	0.3970	0.3970	261,058,924	0.4600	0.4600	8,794,329	
	Pension	1,811,201,300	0.0760	0.0760	1,050,270	0.0790	0.0790	278,548,986	0.0920	0.0920	261,058,924	0.1060	0.1060	1,910,330	
	Dispatch	1,811,201,300	0.0350	0.0350	1,050,270	0.0350	0.0350	278,548,986	0.0410	0.0410	261,058,924	0.0480	0.0480	873,801	
	Debt Service	1,811,201,300	0.0610	0.0610	1,050,270	0.0610	0.0610	278,548,986	0.0610	0.0610	261,058,924	0.0610	0.0610	1,434,635	
Black Jack FPD	General Revenue	517,476,470	0.7750	0.7750	226,190	0.6500	0.6500	70,118,317	0.9030	0.9030	96,477,214	1.0000	1.0000	5,609,853	
	Pension	517,476,470	0.1940	0.1940	226,190	0.1910	0.1910	70,118,317	0.2170	0.2170	96,477,214	0.2500	0.2500	1,397,686	
	Emergency Medical Service	517,476,470	0.3110	0.3110	226,190	0.2310	0.2310	70,118,317	0.3580	0.3580	96,477,214	0.4000	0.4000	2,246,807	
	NCCFA System	517,476,470	0.0390	0.0390	226,190	0.0460	0.0460	70,118,317	0.0450	0.0450	96,477,214	0.0500	0.0500	281,712	
	Debt Service	517,476,470	0.1720	0.1480	226,190	0.1720	0.1480	70,118,317	0.1720	0.1480	96,477,214	0.1720	0.1480	1,012,761	
Monarch FPD	General Revenue	1,854,562,180	0.4280	0.4280	1,523,370	0.3850	0.3850	736,197,665	0.4430	0.4430	361,907,000	0.5300	0.5300	13,122,854	
	Ambulance	1,854,562,180	0.2580	0.2580	1,523,370	0.2390	0.2390	736,197,665	0.2770	0.2770	361,907,000	0.3300	0.3300	8,021,972	
	Pension	1,854,562,180	0.0790	0.0790	1,523,370	0.0720	0.0720	736,197,665	0.0840	0.0840	361,907,000	0.1000	0.1000	2,446,514	
	Dispatch	1,854,562,180	0.0420	0.0420	1,523,370	0.0360	0.0360	736,197,665	0.0400	0.0400	361,907,000	0.0480	0.0480	1,247,658	
	Debt Service	1,854,562,180	0.0890	0.0890	1,523,370	0.0890	0.0890	736,197,665	0.0890	0.0890	361,907,000	0.0890	0.0890	2,629,229	
Community FPD	General Revenue	321,428,000	1.1914	1.1914		0	0.0000	0.0000		207,079,294	1.3778	1.3778		8,900,413	
	Ambulance	321,428,000	0.3840	0.3840		0	0.0000	0.0000		207,079,294	0.4590	0.4590		2,924,038	
	Pension	321,428,000	0.1920	0.1920		0	0.0000	0.0000		207,079,294	0.2290	0.2290		1,460,984	
	Dispatch	321,428,000	0.0230	0.0230		0	0.0000	0.0000		207,079,294	0.0280	0.0280		176,266	
	Debt Service	321,428,000	0.2640	0.2210		0	0.2640	0.2210		207,079,294	0.2640	0.2210		1,494,754	
Creve Coeur FPD	General Revenue	953,731,660	0.4190	0.4190	178,420	0.0000	0.0000	514,699,799	0.4990	0.4990	246,432,123	0.5400	0.5400	7,895,221	
	Ambulance	953,731,660	0.3260	0.3260	178,420	0.0000	0.0000	514,699,799	0.3890	0.3890	246,432,123	0.4200	0.4200	6,146,362	
	Pension	953,731,660	0.1120	0.1120	178,420	0.0000	0.0000	514,699,799	0.1400	0.1400	246,432,123	0.1500	0.1500	2,158,407	
	Dispatch	953,731,660	0.0380	0.0380	178,420	0.0000	0.0000	514,699,799	0.0460	0.0460	246,432,123	0.0500	0.0500	722,396	
	Debt Service	953,731,660	0.1140	0.0800	178,420	0.1140	0.0800	514,699,799	0.1140	0.0800	246,432,123	0.1140	0.0800	1,372,034	
Fenton FPD	General Revenue	605,859,800	0.8490	0.8490	158,220	0.9030	0.9030	415,757,963	0.8720	0.8720	168,566,944	0.8980	0.8980	10,284,319	
	Ambulance	605,859,800	0.2400	0.2400	158,220	0.2470	0.2470	415,757,963	0.2670	0.2670	168,566,944	0.3000	0.3000	3,070,230	
	Pension	605,859,800	0.0800	0.0800	158,220	0.0810	0.0810	415,757,963	0.0890	0.0890	168,566,944	0.1000	0.1000	1,023,408	
	Dispatch	605,859,800	0.0400	0.0400	158,220	0.0430	0.0430	415,757,963	0.0440	0.0440	168,566,944	0.0500	0.0500	509,629	

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		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year
Fenton FPD	Debt Service	605,859,800	0.2200	0.1750	158,220	0.2200	0.1750	415,757,963	0.2200	0.1750	168,566,944	0.2200	0.1750	2,083,100	
Florissant Valley FPD	General Revenue	642,937,140	0.8270	0.8270	222,180	0.9920	0.9920	178,514,355	0.9970	0.9970	134,951,411	1.0767	1.0767	8,552,104	
	Ambulance	642,937,140	0.3360	0.3360	222,180	0.3020	0.3020	178,514,355	0.4060	0.4060	134,951,411	0.4400	0.4400	3,479,494	
	Pension	642,937,140	0.0760	0.0760	222,180	0.0940	0.0940	178,514,355	0.0950	0.0950	134,951,411	0.1000	0.1000	793,381	
	Dispatch	642,937,140	0.0230	0.0230	222,180	0.0280	0.0280	178,514,355	0.0280	0.0280	134,951,411	0.0300	0.0300	238,407	
	Debt Service	642,937,140	0.2310	0.1982	222,180	0.2310	0.1982	178,514,355	0.2310	0.1982	134,951,411	0.2310	0.1982	1,896,030	
Kinloch FPD	General Revenue	1,176,580	1.0339	1.0000	B	0	0.5000	0.5000	B	1,967,620	1.8930	1.8930	B	151,959	
	Ambulance	1,176,580	0.4000	0.4000		0	0.0000	0.0000		1,967,620	0.4000	0.4000		34,249	
	Dispatch	1,176,580	0.0000	0.0000		0	0.0000	0.0000		1,967,620	0.0000	0.0000		0	
	Debt Service	1,176,580	0.8120	0.8070		0	0.8120	0.8070		1,967,620	0.8120	0.8070		69,099	
Lemay FPD	General Revenue	175,858,800	0.7110	0.7110		2,690	0.0000	0.0000		114,388,157	0.9820	0.9820		2,843,129	
	Ambulance	175,858,800	0.1550	0.1550		2,690	0.0000	0.0000		114,388,157	0.2350	0.2350		638,609	
	Pension	175,858,800	0.0720	0.0720		2,690	0.0000	0.0000		114,388,157	0.0990	0.0990		287,284	
	Central Alarm Fund	175,858,800	0.0360	0.0360		2,690	0.0000	0.0000		114,388,157	0.0500	0.0500		143,266	
West County EMS & FPD	General Revenue	727,200,490	0.5740	0.5740		230,520	0.7400	0.7400		168,174,300	0.6910	0.6910		6,200,795	
	Ambulance	727,200,490	0.1370	0.1370		230,520	0.2000	0.2000		168,174,300	0.1690	0.1690		1,507,154	
	Pension	727,200,490	0.0690	0.0690		230,520	0.1000	0.1000		168,174,300	0.0850	0.0850		758,053	
	Dispatch	727,200,490	0.0360	0.0360		230,520	0.0470	0.0470		168,174,300	0.0390	0.0390		384,624	
	Debt Service	727,200,490	0.3230	0.2400		230,520	0.3230	0.2400		168,174,300	0.3230	0.2400		2,429,303	
Maryland Heights FPD	General Revenue	300,148,010	1.1180	1.1180	B	8,640	0.6780	0.6780	B	336,312,145	1.1490	1.1490	B	9,132,810	
	Ambulance	300,148,010	0.2770	0.2770		8,640	0.0000	0.0000		336,312,145	0.3290	0.3290		2,529,420	
	Pension	300,148,010	0.1080	0.1080		8,640	0.0460	0.0460		336,312,145	0.1200	0.1200		936,708	
	Dispatch	300,148,010	0.0410	0.0410		8,640	0.0350	0.0350		336,312,145	0.0470	0.0470		361,504	
	Debt Service	300,148,010	0.1570	0.1540		8,640	0.1570	0.1540		336,312,145	0.1570	0.1540		1,227,710	
Mehlville FPD	General Revenue	2,078,912,920	0.4940	0.4940		452,670	0.9000	0.9000		556,426,475	0.6790	0.6790		17,168,503	
	Pension	2,078,912,920	0.0270	0.0270		452,670	0.0590	0.0590		556,426,475	0.0320	0.0320		954,557	
Metro North FPD	General Revenue	78,912,370	1.6934	1.6934		0	0.0000	0.0000		22,332,155	1.7259	1.7259		2,129,064	
	Pension	78,912,370	0.2100	0.2100		0	0.0000	0.0000		22,332,155	0.2160	0.2160		264,666	
	Dispatch	78,912,370	0.0420	0.0420		0	0.0000	0.0000		22,332,155	0.0450	0.0450		53,375	
	Emergency Medical Service	78,912,370	0.3380	0.3380		0	0.0000	0.0000		22,332,155	0.3580	0.3580		428,139	
	Debt Service	78,912,370	0.8120	0.4580		0	0.8120	0.4580		22,332,155	0.8120	0.4580		556,979	
Northeast Ambulance & FPD	General Revenue	141,399,880	1.6730	1.6730	B	10,600	2.0377	1.8439	B	55,491,860	1.5999	1.5999	B	4,016,292	
	Ambulance	141,399,880	0.2340	0.2340		10,600	0.2900	0.2900		55,491,860	0.2360	0.2360		582,070	
	Pension	141,399,880	0.0810	0.0810		10,600	0.1000	0.1000		55,491,860	0.0810	0.0810		200,942	
	Dispatch	141,399,880	0.0410	0.0410		10,600	0.0500	0.0500		55,491,860	0.0410	0.0410		97,311	
	Debt Service	141,399,880	0.5680	0.3890		10,600	0.5680	0.3890		55,491,860	0.5680	0.3890		927,187	
Pattonville FPD	General Revenue	164,580,800	1.0237	1.0237		754,650	0.5690	0.5690		501,486,513	1.1799	1.1799		9,750,088	
	Ambulance	164,580,800	0.6040	0.6040		754,650	0.4570	0.4570		501,486,513	0.6980	0.6980		5,766,497	
	Pension	164,580,800	0.1300	0.1300		754,650	0.1500	0.1500		501,486,513	0.1500	0.1500		1,239,161	
	Dispatch	164,580,800	0.0450	0.0450		754,650	0.0500	0.0500		501,486,513	0.0500	0.0500		415,796	
	Debt Service	164,580,800	0.3020	0.2340		754,650	0.3020	0.2340		501,486,513	0.3020	0.2340		1,984,439	
North County Fire & Rescue FPD	General Revenue	147,486,750	1.6486	1.6486		28,650	1.4057	1.4057		43,043,608	1.7554	1.7554		3,977,019	
	Pension	147,486,750	0.2100	0.2100		28,650	0.2300	0.2300		43,043,608	0.2240	0.2240		507,520	
	Dispatch	147,486,750	0.0420	0.0420		28,650	0.0000	0.0000		43,043,608	0.0450	0.0450		101,577	
	Emergency Medical Service	147,486,750	0.3360	0.3360		28,650	0.3670	0.3670		43,043,608	0.3590	0.3590		812,290	

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		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year
North County Fire & Rescue FPD	Debt Service	147,486,750	0.3940	0.3900	28,650	0.3940	0.3900	43,043,608	0.3940	0.3900	40,525,702	0.3940	0.3900	901,230	
Robertson FPD	General Revenue	44,941,130	1.2875	1.2875	315,740	1.3900	1.3900	210,164,092	1.2905	1.2905	126,615,233	1.3900	1.3900	5,055,126	
	Ambulance	44,941,130	0.6000	0.6000	315,740	0.6410	0.6410	210,164,092	0.6610	0.6610	126,615,233	0.7000	0.7000	2,547,163	
	Pension	44,941,130	0.1850	0.1850	315,740	0.2000	0.2000	210,164,092	0.1860	0.1860	126,615,233	0.2000	0.2000	727,907	
	Dispatch	44,941,130	0.0460	0.0460	315,740	0.0500	0.0500	210,164,092	0.0460	0.0460	126,615,233	0.0500	0.0500	180,814	
	Debt Service	44,941,130	0.2930	0.2910	315,740	0.2930	0.2910	210,164,092	0.2930	0.2910	126,615,233	0.2930	0.2910	1,111,726	
Spanish Lake FPD	General Revenue	125,404,550	1.5716	1.5716	203,790	0.8770	0.8770	35,387,992	1.5335	1.5335	29,077,626	2.0000	2.0000	3,096,873	
	Pension	125,404,550	0.1200	0.1200	203,790	0.1270	0.1270	35,387,992	0.1220	0.1220	29,077,626	0.1500	0.1500	237,533	
	Dispatch	125,404,550	0.0400	0.0400	203,790	0.0420	0.0420	35,387,992	0.0410	0.0410	29,077,626	0.0500	0.0500	79,296	
	Emergency Medical Service	125,404,550	0.3640	0.3640	203,790	0.4000	0.4000	35,387,992	0.3260	0.3260	29,077,626	0.4000	0.4000	688,964	
	Debt Service	125,404,550	0.2450	0.1640	203,790	0.2450	0.1640	35,387,992	0.2450	0.1640	29,077,626	0.2450	0.1640	311,720	
Valley Park FPD	General Revenue	210,386,630	1.1297	1.1297	114,460	1.3300	1.3300	76,976,091	1.2350	1.2350	53,794,565	1.3300	1.3300	4,044,383	
	Ambulance	210,386,630	0.2240	0.2240	114,460	0.3000	0.3000	76,976,091	0.2360	0.2360	53,794,565	0.3000	0.3000	814,657	
	Pension	210,386,630	0.0750	0.0750	114,460	0.1000	0.1000	76,976,091	0.0780	0.0780	53,794,565	0.1000	0.1000	271,740	
	Dispatch	210,386,630	0.0240	0.0240	114,460	0.0300	0.0300	76,976,091	0.0200	0.0200	53,794,565	0.0300	0.0300	82,060	
	Debt Service	210,386,630	0.5010	0.3000	114,460	0.5010	0.3000	76,976,091	0.5010	0.3000	53,794,565	0.5010	0.3000	1,023,815	
Mid-County FPD St. Louis County	General Revenue	48,222,710	1.5553	1.5553	0	0.0000	0.0000	66,589,128	1.7269	1.7269	35,581,550	2.0000	2.0000	2,611,567	
	Ambulance	48,222,710	0.4290	0.4290	0	0.0000	0.0000	66,589,128	0.4750	0.4750	35,581,550	0.5500	0.5500	718,872	
	Pension	48,222,710	0.1950	0.1950	0	0.0000	0.0000	66,589,128	0.2160	0.2160	35,581,550	0.2500	0.2500	326,821	
	Dispatch	48,222,710	0.0230	0.0230	0	0.0000	0.0000	66,589,128	0.0260	0.0260	35,581,550	0.0300	0.0300	39,078	
	Debt Service	48,222,710	0.3800	0.3530	0	0.3800	0.3530	66,589,128	0.3800	0.3530	35,581,550	0.3800	0.3530	530,889	
West Overland EMS & FPD	General Revenue	68,414,280	0.7910	0.7910	0	0.0000	0.0000	79,241,426	0.9280	0.9280	35,020,114	1.0100	1.0100	1,630,220	
	Ambulance	68,414,280	0.5050	0.5050	0	0.0000	0.0000	79,241,426	0.6000	0.6000	35,020,114	0.6500	0.6500	1,048,572	
	Pension	68,414,280	0.2350	0.2350	0	0.0000	0.0000	79,241,426	0.2760	0.2760	35,020,114	0.3000	0.3000	484,540	
	Dispatch	68,414,280	0.0380	0.0380	0	0.0000	0.0000	79,241,426	0.0460	0.0460	35,020,114	0.0500	0.0500	79,958	
	Debt Service	68,414,280	0.2480	0.1820	0	0.2480	0.1820	79,241,426	0.2480	0.1820	35,020,114	0.2480	0.1820	332,470	
Black Creek Sewer District	General Revenue	1,120,127,290	0.0000	0.0000	0	0.0000	0.0000	740,726,321	0.0000	0.0000	167,905,588	0.0000	0.0000	0	
Clayton Central Sewer District	General Revenue	115,640,280	0.0000	0.0000	0	0.0000	0.0000	396,315,897	0.0000	0.0000	46,169,669	0.0000	0.0000	0	
Coldwater Creek Sewer District	General Revenue	1,194,275,330	0.0780	0.0780	36,830	0.0950	0.0950	623,602,008	0.0990	0.0990	494,128,974	0.1000	0.1000	2,043,065	
Creve Coeur-Frontenac SwrD	General Revenue	466,741,540	0.0000	0.0000	0	0.0000	0.0000	217,927,444	0.0000	0.0000	71,844,725	0.0000	0.0000	0	
Deer Creek Sewer District	General Revenue	3,687,833,440	0.0660	0.0660	421,720	0.0140	0.0140	1,336,213,578	0.0810	0.0810	517,791,603	0.0930	0.0930	3,997,908	
Gravois Creek Sewer District	General Revenue	1,420,888,570	0.0000	0.0000	278,760	0.0000	0.0000	540,321,077	0.0000	0.0000	275,662,387	0.0000	0.0000	0	
Loretta-Joplin Sewer District	General Revenue	33,379,550	0.0000	0.0000	0	0.0000	0.0000	2,835,352	0.0000	0.0000	5,413,879	0.0000	0.0000	0	
Maline Creek Sewer District	General Revenue	408,361,320	0.0810	0.0810	156,140	0.1000	0.1000	262,545,955	0.0900	0.0900	147,500,990	0.1000	0.1000	714,721	
Meramec River Basin Sewer District	General Revenue	2,903,715,150	0.0000	0.0000	1,023,580	0.0000	0.0000	1,034,600,828	0.0000	0.0000	538,138,118	0.0000	0.0000	0	
Missouri River-Bonfils SwrD	General Revenue	166,723,920	0.0000	0.0000	95,420	0.0000	0.0000	585,732,712	0.0000	0.0000	243,249,228	0.0000	0.0000	0	
Seminary Branch RDP Sewer District	General Revenue	318,155,190	0.0540	0.0540	0	0.0000	0.0000	62,813,334	0.0680	0.0680	47,884,468	0.0760	0.0760	250,909	
Sugar Creek Sewer District	General Revenue	431,486,110	0.0440	0.0440	36,350	0.0000	0.0000	83,138,739	0.0880	0.0880	49,247,482	0.0690	0.0690	296,997	
University City Branch RDP SwrD	General Revenue	700,713,160	0.0690	0.0690	40	0.0000	0.0000	337,350,636	0.0890	0.0890	196,601,434	0.0940	0.0940	968,539	
Watkins Creek Sewer District	General Revenue	113,470,150	0.0000	0.0000	8,430	0.0000	0.0000	45,118,285	0.0000	0.0000	28,112,498	0.0000	0.0000	0	
Wellston Sewer District	General Revenue	17,872,770	0.0000	0.0000	0	0.0000	0.0000	17,727,801	0.0000	0.0000	10,751,124	0.0000	0.0000	0	
Hancock Street Light District	General Revenue	72,339,110	0.1100	0.1100	0	0.0000	0.0000	89,555,400	0.2000	0.2000	23,497,050	0.1700	0.1700	298,629	
Wheaton Cook Lyndhurst SLD	General Revenue	6,315,080	0.1430	0.1430	0	0.0000	0.0000	2,320,290	0.1520	0.1520	1,489,040	0.2000	0.2000	15,536	
Castle Point Street Light District	General Revenue	7,797,140	0.1590	0.1590	0	0.0000	0.0000	299,020	0.1710	0.1710	1,472,300	0.1850	0.1850	15,632	
Glasgow Village SLD	General Revenue	15,947,600	0.1680	0.1680	0	0.0000	0.0000	444,700	0.1900	0.1900	2,837,130	0.2200	0.2200	33,879	

Appendix VIII
 2021 Property Tax Rates
 Listing of 2021 Tax Rates for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration						
		Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year					
Clayton SBD	General Revenue	91,786,280	0.0790	0.0790		0	0.0000	0.0000	391,476,260	0.1160	0.1160		0	0.0000	0.0000	526,623				
Maplewood SBD	General Revenue	687,100	0.0790	0.0790		0	0.0000	0.0000	23,683,920	0.2350	0.2350		0	0.0000	0.0000	56,200				
University City SBD 57	General Revenue	1,720,870	0.3720	0.3720		0	0.0000	0.0000	10,328,570	0.3950	0.3950		0	0.0000	0.0000	47,200				
Webster Groves-Old Webster SBD	General Revenue	2,975,960	0.1860	0.1860		0	0.0000	0.0000	19,957,050	0.1970	0.1970		0	0.0000	0.0000	44,850				
Webster Groves-Old Orchard SBD	General Revenue	2,136,090	0.3190	0.3190		0	0.0000	0.0000	11,125,480	0.2800	0.2800		0	0.0000	0.0000	37,965				
Kirkwood SBD	General Revenue	0	0.0000	0.0000		0	0.0000	0.0000	40,873,840	0.3610	0.3610		0	0.0000	0.0000	147,555				
Jennings SBD	General Revenue	33,690	0.4300	0.4300		0	0.0000	0.0000	4,039,580	0.3220	0.3220		0	0.0000	0.0000	13,152				
Parkview Gardens SBD 39	General Revenue	22,727,450	0.3990	0.3990		0	0.0000	0.0000	1,687,810	0.8500	0.8500		0	0.0000	0.0000	105,029				
Crossroads SBD	General Revenue	0	0.0000	0.0000		0	0.0000	0.0000	5,514,970	0.3150	0.3150		0	0.0000	0.0000	17,372				
Robinwood West CID	General Revenue	20,949,500	0.5640	0.5640		0	0.0000	0.0000	69,340	0.0000	0.0000		0	0.0000	0.0000	118,155				
Crestwood Point CID	Debt Service	0	4.5672	3.0000		0	4.5672	3.0000	2,091,620	4.5672	3.0000		0	4.5672	3.0000	62,749				
Crossings CID	General Revenue	2,185,630	1.6256	1.6256		0	0.0000	0.0000	5,784,920	1.5734	1.5734		0	0.0000	0.0000	126,550	2047			
Hazelwood R-I School District	Operating Funds-Schools	1,115,964,020	4.4009	4.4009	D	977,310	5.0794	5.0794	D	564,279,230	5.1997	5.1997	D	406,805,120	5.4050	5.4050	D	100,490,746		
	Debt Service	1,115,964,020	1.2441	1.2400		977,310	1.2441	1.2400		564,279,230	1.2441	1.2400		406,805,120	1.2441	1.2400		25,891,518		
Ferguson-Florissant R-II SD	Operating Funds-Schools	506,649,810	4.2494	4.2494	D	28,690	3.4479	3.4479	D	323,884,200	5.1415	5.1415	D	316,310,130	5.2400	5.2400	D	54,757,723		
	Debt Service	506,649,810	0.2670	0.2670		28,690	0.2670	0.2670		323,884,200	0.2670	0.2670		316,310,130	0.2670	0.2670		3,062,151		
Pattonville R-III School District	Operating Funds-Schools	541,394,450	3.9965	3.7958		201,010	4.8878	4.6871		728,030,920	4.9097	4.7090		302,193,720	5.1072	4.9065		69,669,784		
	Debt Service	541,394,450	0.6590	0.4900		201,010	0.6590	0.4900		728,030,920	0.6590	0.4900		302,193,720	0.6590	0.4900		7,701,919		
Kirkwood R-VII School District	Operating Funds-Schools	1,319,230,130	3.1588	3.1590	CD	456,550	0.6680	0.6684	CD	319,921,950	4.6197	4.7288	CD	165,535,260	4.7795	4.7795	D	64,717,759		
	Operating Funds-Temp	1,319,230,130	0.1500	0.1518	C	456,550	0.0250	0.0250		319,921,950	0.1660	0.1697	C	165,535,260	0.2000	0.2000		2,876,684	2024	
	Debt Service	1,319,230,130	0.2700	0.2700		456,550	0.2700	0.2700		319,921,950	0.2700	0.2700		165,535,260	0.2700	0.2700		4,873,888		
Lindbergh R-VIII School District	Operating Funds-Schools	1,099,219,750	2.6477	2.7500	D	314,910	2.8816	2.8816	D	411,859,840	3.3368	3.3368	D	182,948,500	3.6944	3.6944	D	50,739,405		
	Debt Service	1,099,219,750	0.9550	0.8330		314,910	0.9550	0.8330		411,859,840	0.9550	0.8330		182,948,500	0.9550	0.8330		14,113,877		
Mehlville R-IX School District	Operating Funds-Schools	1,550,913,450	3.4101	3.2901	D	185,700	4.3646	4.2446	D	338,818,820	3.8645	3.7445	D	299,922,280	4.4661	4.3461	D	76,756,478		
	Operating Funds-Temp	1,550,913,450	0.0330	0.0330		185,700	0.0390	0.0390		338,818,820	0.0380	0.0380		299,922,280	0.0400	0.0400		760,593	2025	
	Debt Service	1,550,913,450	0.1200	0.1200		185,700	0.1200	0.1200		338,818,820	0.1200	0.1200		299,922,280	0.1200	0.1200		2,627,809		
Parkway C-2 School District	Operating Funds-Schools	3,633,649,860	3.1465	3.1490	CD	1,437,120	2.0776	2.6497	CD	1,283,695,030	4.1622	4.4088	CD	679,798,030	3.7708	3.7708	D	196,691,083		
	Debt Service	3,633,649,860	0.4900	0.4900		1,437,120	0.4900	0.4900		1,283,695,030	0.4900	0.4900		679,798,030	0.4900	0.4900		27,433,042		
Affton 101 School District	Operating Funds-Schools	362,042,440	4.2800	4.2800	D		0	0.0000	0.0000	D	77,533,470	5.3072	5.3072	D	66,823,110	5.6669	5.6669	D	23,397,071	
	Debt Service	362,042,440	0.6660	0.4900			0	0.6660	0.4900		77,533,470	0.6660	0.4900		66,823,110	0.6660	0.4900		2,481,355	
Bayless School District	Operating Funds-Schools	151,730,160	3.4349	3.4349	D		0	0.0000	0.0000	D	18,833,540	3.6147	3.6147	D	29,565,910	5.3231	5.3231	D	7,466,378	
	Debt Service	151,730,160	0.6360	0.6320			0	0.6360	0.6320		18,833,540	0.6360	0.6320		29,565,910	0.6360	0.6320		1,264,820	
Brentwood School District	Operating Funds-Schools	205,067,010	3.4455	3.3598			0	0.0000	0.0000		129,115,570	4.2994	4.2137		44,066,850	4.0999	4.0142		14,099,315	
	Debt Service	205,067,010	1.3560	0.8990			0	1.3560	0.8990		129,115,570	1.3560	0.8990		44,066,850	1.3560	0.8990		3,400,462	
Clayton School District	Operating Funds-Schools	742,804,390	3.4143	3.4143	D		0	0.0000	0.0000	D	517,601,920	4.1428	4.1428	D	105,164,680	3.9337	3.9337	D	50,941,645	
	Debt Service	742,804,390	0.6560	0.6230			0	0.6560	0.6230		517,601,920	0.6560	0.6230		105,164,680	0.6560	0.6230		8,507,507	
Hancock Place School District	Operating Funds-Schools	71,332,410	3.1944	3.1944	D		0	0.0000	0.0000	D	89,959,860	4.3000	4.3000	D	23,336,410	4.3000	4.3000	D	7,150,383	
	Debt Service	71,332,410	1.3371	1.2200			0	1.3371	1.2200		89,959,860	1.3371	1.2200		23,336,410	1.3371	1.2200		2,252,469	
Jennings School District	Operating Funds-Schools	62,465,410	5.2219	5.2219	D		0	0.0000	0.0000	D	25,969,060	5.1817	5.1817	D	20,821,350	4.8034	4.8034	D	5,607,653	
	Debt Service	62,465,410	1.0584	0.9900			0	1.0584	0.9900		25,969,060	1.0584	0.9900		20,821,350	1.0584	0.9900		1,081,633	
Ladue School District	Operating Funds-Schools	1,504,434,390	2.7500	2.7500	D	1,460	2.7500	2.7500	D	276,524,350	2.9942	2.9942	D	200,141,260	3.2400	3.2400	D	56,136,255		
	Debt Service	1,504,434,390	1.7361	0.8600		1,460	1.7361	0.8600		276,524,350	1.7361	0.8600		200,141,260	1.7361	0.8600		17,037,473		
Maplewood-Richmond Heights SD	Operating Funds-Schools	251,182,750	3.6959	3.7625	CD		0	0.0000	0.0000	D	93,449,620	4.4591	4.5947	CD	42,101,540	5.4658	5.4658	D	16,045,667	
	Debt Service	251,182,750	1.3500	1.3500			0	1.3500	1.3500		93,449,620	1.3500	1.3500		42,101,540	1.3500	1.3500		5,220,908	
Normandy School District	Operating Funds-Schools	179,357,510	3.6981	3.6981	E	61,460	4.6290	4.6290	E	87,958,150	3.6770	3.6770	E	61,677,700	4.6600	4.6600	E	12,744,067		
	Debt Service	179,357,510	2.1557	1.7825		61,460	2.1557	1.7825		87,958,150	2.1557	1.7825		61,677,700	2.1557	1.7825		5,865,403		

Appendix VIII
2021 Property Tax Rates
Listing of 2021 Tax Rates for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

Political Subdivision	Purpose	Residential Real Estate				Agricultural Real Estate				Commercial Real Estate				Personal Property				Expiration	
		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Revenue	Year
Ritenour School District	Operating Funds-Schools	311,859,960	3.8984	3.8984	D		0	0.0000	0.0000	D	204,637,640	4.3581	4.3581	D	150,096,880	4.3991	4.3991	D	27,678,774
	Debt Service	311,859,960	0.8400	0.8400			0	0.8400	0.8400		204,637,640	0.8400	0.8400		150,096,880	0.8400	0.8400		5,599,394
Riverview Gardens School District	Operating Funds-Schools	166,314,170	5.7955	5.7955	BD	11,710	5.8609	5.8609	BD	30,077,170	6.0000	6.0000	BD	40,999,460	5.7677	5.7677	BD	13,808,780	
	Debt Service	166,314,170	2.1446	1.7756		11,710	2.1446	1.7756		30,077,170	2.1446	1.7756		40,999,460	2.1446	1.7756		4,215,318	
University City School District	Operating Funds-Schools	636,677,430	3.5669	3.5669	D		0	0.0000	0.0000	D	77,554,740	3.9583	3.9583	D	81,955,900	5.1824	5.1824	D	30,026,779
	Debt Service	636,677,430	1.2134	0.7380			0	1.2134	0.7380		77,554,740	1.2134	0.7380		81,955,900	1.2134	0.7380		5,875,868
Valley Park School District	Operating Funds-Schools	128,521,380	3.7052	3.7052	D	3,440	1.9767	1.9767	D	52,114,110	4.0605	4.0605	D	36,185,880	4.6500	4.6500	D	8,560,778	
	Debt Service	128,521,380	1.3868	0.9410		3,440	1.3868	0.9410		52,114,110	1.3868	0.9410		36,185,880	1.3868	0.9410		2,040,321	
Webster Groves School District	Operating Funds-Schools	806,279,650	3.6547	3.6584	CD		0	0.0000	0.0000	D	120,593,200	4.0459	4.3367	CD	107,860,350	5.4389	5.4389	D	40,593,117
	Debt Service	806,279,650	0.6430	0.5699			0	0.6430	0.5699		120,593,200	0.6430	0.5699		107,860,350	0.6430	0.5699		5,896,945
St. Louis County	General Revenue	18,294,528,390	0.1650	0.1650		6,966,010	0.1460	0.1460		7,043,366,927	0.1860	0.1860		4,052,553,713	0.2090	0.2090		51,766,641	
	Parks & Recreation	18,294,528,390	0.0400	0.0400		6,966,010	0.0350	0.0350		7,043,366,927	0.0440	0.0440		4,052,553,713	0.0500	0.0500		12,445,607	
	Road & Bridge	18,294,528,390	0.0830	0.0830		6,966,010	0.0730	0.0730		7,043,366,927	0.0930	0.0930		4,052,553,713	0.1050	0.1050		25,995,056	
	Health	18,294,528,390	0.1110	0.1110		6,966,010	0.0970	0.0970		7,043,366,927	0.1250	0.1250		4,052,553,713	0.1400	0.1400		34,791,468	
	Developmental Dis. Board	18,294,528,390	0.0710	0.0710		6,966,010	0.0650	0.0650		7,043,366,927	0.0840	0.0840		4,052,553,713	0.0900	0.0900		22,557,369	
	Debt Service	18,294,528,390	0.0190	0.0190		6,966,010	0.0190	0.0190		7,043,366,927	0.0190	0.0190		4,052,553,713	0.0190	0.0190		5,585,509	
																		\$	1,643,800,431

- Legend:**
- A A new voter approved tax rate, newly formed district, or a levy voted to replace an expired levy.
 - B A voter approved increase or decrease to an existing levy.
 - C Levy includes a recoupment rate authorized by state law.
 - D School district has a full Proposition C (sales tax) waiver allowing the district to reduce its required Proposition C reduction to \$0.0000 and levy up to its calculated tax rate ceiling.
 - E School district has a partial Proposition C (sales tax) waiver allowing the district to waive a portion of its required Proposition C reduction to the extent necessary to collect \$2.7500 or the amount stated on the ballot.

Notes:
This Appendix contains levy information for political subdivisions wholly in St. Louis County and the City of Gladstone in Clay County. Previous legislation required taxing authorities wholly in St. Louis County and allowed the City of Gladstone in Clay County to calculate a separate tax rate on each subclass of property. Political subdivisions partially in St. Louis County and partially in another county(ies) were also required by previous legislation to levy a single rate on all property when one or more counties opted in and one or more counties opted out of the provisions requiring the multi-rate calculation. See Appendix VII for a listing of taxing authorities that calculated a single tax rate to apply to all property.

All rates in the levied column represent the rate extended and certified to the State Auditor's Office by both the taxing authority and the county or counties in which the tax rate is levied.

The Assessed Value column presents only the assessed valuation the property tax is levied against.

The revenue shown is computed by dividing the assessed valuation by 100 and multiplying the quotient by the tax rate levied.

- Acronyms:**
- CID Community Improvement District
 - EMS Emergency Medical Services
 - FPD Fire Protection District
 - PLD Public Library District
 - RDP River des Peres
 - SBD Special Business District
 - SLD Street Light District
 - SD School District
 - SwrD Sewer District



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Ste. Genevieve County, Missouri

The Office of the State Auditor contracted for an audit of Ste. Genevieve County's financial statements for the 2 years ended December 31, 2020, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by CliftonLarsonAllen, LLP, is attached.

Nicole R. Galloway, CPA
State Auditor

December 2021
Report No. 2021-121



Nicole Galloway, CPA
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Ste. Genevieve County

2020-001

Management reconcile the Schedule of Expenditures of Federal Awards with the general ledger at year end to ensure that all costs are captured. Actual expenditures should also be reported rather than revenue.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEARS ENDED DECEMBER 31, 2020 AND 2019



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**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
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**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

County Commission
County of Ste. Genevieve
Ste. Genevieve, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the County of Ste. Genevieve (the County), Missouri, which comprise cash and investments for each fund as of December 31, 2020 and 2019, and the related statements of cash receipts, and disbursements-budget and actual for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting, a financial reporting framework prescribed or permitted by Missouri law as described in Note 1 of the accompanying financial statements. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



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Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2020 and 2019, or changes in financial position for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and investments of each fund of the County as of December 31, 2020 and 2019, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the financial reporting provisions prescribed or permitted by Missouri law described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2021, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

St. Louis, Missouri
November 30, 2021

FINANCIAL STATEMENTS

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH
AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020**

Fund	Cash and Investments January 1, 2020	Receipts 2020	Disbursements 2020	Cash and Investments December 31, 2020
General Revenue Fund	\$ 1,940,286	\$ 9,889,029	\$ (10,047,697)	\$ 1,781,618
Special Road and Bridge Fund	346,076	3,061,058	(2,826,656)	580,478
TIF Fund	-	4,608	(4,608)	-
Assessment Fund	383,089	555,979	(595,318)	343,750
Community Center Sales Tax Fund	340,296	2,473,248	(2,344,144)	469,400
Law Enforcement Training Fund	2,106	7,239	(6,864)	2,481
Prosecuting Attorney Training Fund	4,357	5,053	(2,406)	7,004
Senior Services Board Fund	172,176	174,196	(166,294)	180,078
Law Enforcement Sales Tax	1,928	2,312,822	(2,314,749)	1
Mental Health Board Fund	1,096,387	565,643	(609,340)	1,052,690
Community Center Operations Fund	10,954	1,113,479	(1,122,497)	1,936
Special Elections Fund	-	44,621	(44,621)	-
911 Emergency Fund	28,032	491,731	(500,029)	19,734
Sheriff Fees Fund	34,806	11,539	(39,243)	7,102
Inmate Security Fund	82,733	202,091	(161,757)	123,067
Victims of Domestic Violence Fund	4,406	5,167	(7,434)	2,139
K-9 Fund	13,314	1,300	(1,141)	13,473
Repairs and Upkeep Property Fund	46,292	181	(41,468)	5,005
Recorder's Fund	54,463	17,057	(15,933)	55,587
State of MO Fund	-	26,386	(26,386)	-
Prosecuting Attorney Delinquent Fund	2,895	5	(4)	2,896
Capital Improvement Fund	368,675	1,654,219	(1,436,139)	586,755
Sheriff Revolving Fund	10,163	11,340	(17,319)	4,184
Administration Handling Cost Fund	4,223	1,291	(2,093)	3,421
Law Enforcement Restitution Fund	100,333	92,059	(126,503)	65,889
Election Services Fund	17,144	32,444	(28,389)	21,199
Criminal Costs Fund	-	276,474	(276,475)	(1)
Mental Health Repairs and Upkeep Fund	238,588	1,699	(37,148)	203,139
Federal Forfeiture Fund	9,790	22	(9,700)	112
Community Center Waterpark Fund	39,639	505,276	(483,442)	61,473
COVID19 Fund	-	2,099,323	(1,744,141)	355,182
Developmental Disability Board	282,143	320,006	(263,198)	338,951
Tax Maintenance Fund	14,150	31,095	(30,762)	14,483
Total	<u>\$ 5,649,444</u>	<u>\$ 25,987,680</u>	<u>\$ (25,333,898)</u>	<u>\$ 6,303,226</u>

See accompanying Notes to Financial Statements

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH
AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2019**

Fund	Cash and Investments January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Investments December 31, 2019
General Revenue Fund	\$ 2,970,839	\$ 9,673,068	\$ (10,703,621)	\$ 1,940,286
Special Road and Bridge Fund	373,219	3,245,839	(3,272,982)	346,076
TIF Fund	-	6,647	(6,647)	-
Assessment Fund	369,863	505,952	(492,726)	383,089
Community Center Sales Tax Fund	410,016	2,229,703	(2,299,423)	340,296
Law Enforcement Training Fund	1,954	11,925	(11,773)	2,106
Prosecuting Attorney Training Fund	703	4,115	(461)	4,357
Senior Services Board Fund	171,890	159,715	(159,429)	172,176
Law Enforcement Sales Tax	-	2,167,444	(2,165,516)	1,928
Mental Health Board Fund	1,145,243	526,026	(574,882)	1,096,387
Community Center Operations Fund	8,276	1,233,435	(1,230,757)	10,954
Special Elections Fund	-	22,000	(22,000)	-
911 Emergency Fund	30,487	472,575	(475,030)	28,032
Sheriff Fees Fund	24,463	15,704	(5,361)	34,806
Inmate Security Fund	23,416	184,484	(125,167)	82,733
Victims of Domestic Violence Fund	5,196	9,287	(10,077)	4,406
K-9 Fund	14,314	1,418	(2,418)	13,314
Repairs and Upkeep Property Fund	58,013	686	(12,407)	46,292
Recorder's Fund	50,939	13,421	(9,897)	54,463
State of MO Fund	-	26,382	(26,382)	-
Prosecuting Attorney Delinquent Fund	2,842	57	(4)	2,895
Capital Improvement Fund	27,907	2,396,216	(2,055,448)	368,675
Sheriff Revolving Fund	9,328	8,051	(7,216)	10,163
Administration Handling Cost Fund	5,858	1,715	(3,350)	4,223
Law Enforcement Restitution Fund	20,482	177,478	(97,627)	100,333
Election Services Fund	15,757	3,086	(1,699)	17,144
Criminal Costs Fund	-	43,576	(43,576)	-
Mental Health Repairs and Upkeep Fund	240,887	4,775	(7,074)	238,588
Federal Forfeiture Fund	13,092	151	(3,453)	9,790
Community Center Waterpark Fund	-	316,401	(276,762)	39,639
Developmental Disability Board	562,359	289,781	(569,997)	282,143
Tax Maintenance Fund	14,167	27,337	(27,354)	14,150
Total	<u>\$ 6,571,510</u>	<u>\$ 23,778,450</u>	<u>\$ (24,700,516)</u>	<u>\$ 5,649,444</u>

See accompanying Notes to Financial Statements

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	General Revenue Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Property Taxes	\$ 1,235,123	\$ 1,062,000	\$ 1,097,973	\$ 1,060,000
Charges for Services	563,875	593,300	552,543	589,105
Sales and Use Taxes	1,040,189	938,000	994,028	918,000
Intergovernmental	6,998,487	6,445,634	6,943,755	6,329,062
Interest income	17,044	21,010	39,430	7,000
Other Revenues	7,311	7,220	18,340	7,699
Prosecuting Attorney	27,000	27,000	27,000	27,000
Total	9,889,029	9,094,164	9,673,069	8,937,866
DISBURSEMENTS				
Circuit Clerk	26,269	40,500	27,125	38,000
Civil Defense	25,733	26,206	40,759	23,184
Collector	196,549	204,751	183,328	184,366
Commissioners	182,894	185,713	228,108	230,740
Coroner	69,583	78,986	61,761	80,665
County Clerk	291,415	278,256	197,790	198,090
County Surveyor	10,948	12,000	12,154	12,900
Court Administration	6,801	7,435	6,953	7,510
Custodian	83,795	61,015	57,131	60,823
Elections	74,640	76,300	15,022	21,200
Jail	5,043,053	5,183,984	4,862,401	5,111,563
Juvenile	68,480	69,850	69,820	69,250
Nondepartmental	640,739	947,069	1,233,693	966,289
Prosecuting Attorney	417,992	424,250	413,872	431,543
Public Administrator	108,437	123,852	115,562	120,152
Public Defender Court	4,545	4,545	4,544	4,545
Recorder of Deeds	185,709	186,350	178,604	183,030
Recycling	165,009	100,000	93,007	80,000
Treasurer	133,363	128,887	130,206	125,057
Transfers Out	2,311,743	2,464,170	2,771,782	2,975,449
Total	10,047,697	10,604,119	10,703,622	10,924,356
RECEIPTS OVER (UNDER) DISBURSEMENTS	(158,668)	(1,509,955)	(1,030,553)	(1,986,490)
Cash and Investments - Beginning of Year	1,940,286	1,940,286	2,970,839	2,970,839
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 1,781,618</u>	<u>\$ 430,331</u>	<u>\$ 1,940,286</u>	<u>\$ 984,349</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Special Road and Bridge Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ 6,215	\$ 4,550	\$ 4,848	\$ 6,550
Intergovernmental	674,023	1,016,228	921,848	1,130,020
Motor Fuel Tax	592,341	630,000	641,213	615,000
Other Revenues	11,887	12,000	23,041	330,000
Property Taxes	591,466	530,000	518,326	530,000
Sales and Use Taxes	1,185,126	1,100,000	1,136,563	1,075,000
Total Receipts	<u>3,061,058</u>	<u>3,292,778</u>	<u>3,245,839</u>	<u>3,686,570</u>
DISBURSEMENTS				
Automotive	93,959	121,000	116,360	140,500
Bank Charges	135	200	153	400
Construction	1,284,314	1,681,000	1,740,571	2,173,000
Employee Benefits	97,863	98,153	107,929	112,000
Equipment	579,537	556,000	576,606	566,000
Fees and Fines	-	4,500	-	-
Insurance	39,504	45,000	44,522	40,000
Materials and Supplies	12,410	15,420	13,247	15,500
Miscellaneous	12,384	23,000	8,232	21,000
Payroll Taxes	38,274	40,128	39,706	41,000
Pension	43,056	44,313	37,603	39,000
Professional Fees	4,015	10,000	838	-
Repairs and Maintenance	34,106	32,000	34,431	32,000
Salaries and Wages	572,837	631,274	537,780	580,000
Services	499	700	658	700
Utilities	8,424	10,000	9,325	10,000
Transfers Out	5,339	6,200	5,021	3,700
Total Disbursements	<u>2,826,656</u>	<u>3,318,888</u>	<u>3,272,982</u>	<u>3,774,800</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	234,402	(26,110)	(27,143)	(88,230)
Cash and Investments - Beginning of Year	<u>346,076</u>	<u>346,076</u>	<u>373,219</u>	<u>373,219</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 580,478</u>	<u>\$ 319,966</u>	<u>\$ 346,076</u>	<u>\$ 284,989</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	TIF Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Transfers In	\$ 4,608	\$ 6,800	\$ 6,647	\$ 6,648
Total Receipts	<u>4,608</u>	<u>6,800</u>	<u>6,647</u>	<u>6,648</u>
DISBURSEMENTS				
TIF Disbursements	<u>4,608</u>	<u>6,800</u>	<u>6,647</u>	<u>6,800</u>
Total Disbursements	<u>4,608</u>	<u>6,800</u>	<u>6,647</u>	<u>6,800</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	(152)
Cash and Investments - Beginning of Year	-	-	-	-
CASH AND INVESTMENTS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (152)</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Assessment Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 177,220	\$ 211,021	\$ 158,803	\$ 169,021
Interest Income	3,998	5,100	7,176	5,100
Intergovernmental	366,494	339,000	332,108	339,000
Other Revenues	8,267	5,000	7,865	4,500
Total Receipts	<u>555,979</u>	<u>560,121</u>	<u>505,952</u>	<u>517,621</u>
DISBURSEMENTS				
Automotive	254	500	197	300
Bank Charges	58	150	65	150
Computer Expense	12,888	12,500	11,294	15,904
Employee Benefits	7,155	3,500	5,051	5,051
Equipment	16,839	24,500	29,820	35,000
Insurance	26,709	29,719	38,964	33,500
Intergovernmental	-	40,000	-	-
Materials and Supplies	122,311	92,800	15,683	16,800
Miscellaneous	629	750	225	750
Payroll Taxes	20,379	22,604	19,914	21,700
Pension	18,637	18,841	15,551	16,400
Professional Fees	34,298	65,000	28,021	33,000
Repairs and Maintenance	22,720	17,650	16,193	17,150
Salaries and Wages	287,438	361,474	299,369	361,090
Schools and Education	1,280	3,000	2,741	2,000
Services	21,463	78,698	7,154	-
Utilities	2,260	3,500	2,484	2,200
Total Disbursements	<u>595,318</u>	<u>775,186</u>	<u>492,726</u>	<u>560,995</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(39,339)	(215,065)	13,226	(43,374)
Cash and Investments - Beginning of Year	<u>383,089</u>	<u>383,089</u>	<u>369,863</u>	<u>369,863</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 343,750</u>	<u>\$ 168,024</u>	<u>\$ 383,089</u>	<u>\$ 326,489</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Community Center Sales Tax Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ 1,677	\$ 1,000	\$ 2,401	\$ 1,000
Intergovernmental	133,431	48,000	51,000	48,000
Other Revenues	237,193	200,000	186,811	64,156
Sales and Use Taxes	2,040,947	1,880,000	1,956,527	1,850,000
Transfers In	60,000	150,000	32,964	150,000
Total Receipts	2,473,248	2,279,000	2,229,703	2,113,156
DISBURSEMENTS				
Bank Charges	47	-	58	-
Construction	200,000	200,000	368,726	126,250
Principal Payment on Long-term Debt	500,000	590,000	457,964	575,000
Equipment	127,848	80,000	54,529	192,000
Insurance	74,989	75,000	69,632	62,000
Miscellaneous	18,021	80,000	34,797	-
Other Expenses	115,835	130,000	123,367	120,000
Salaries and Wages	47,596	80,000	100,351	64,156
Interest Expense	601,655	602,300	615,746	616,387
Transfers Out	658,153	663,000	474,253	619,110
Total Disbursements	2,344,144	2,500,300	2,299,423	2,374,903
RECEIPTS OVER (UNDER) DISBURSEMENTS	129,104	(221,300)	(69,720)	(261,747)
Cash and Investments - Beginning of Year	340,296	340,296	410,016	410,016
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 469,400</u>	<u>\$ 118,996</u>	<u>\$ 340,296</u>	<u>\$ 148,269</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Law Enforcement Training Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ 5	\$ 7	\$ 8	\$ 17
Other Revenues	7,234	12,000	11,917	12,000
Total Receipts	7,239	12,007	11,925	12,017
DISBURSEMENTS				
Bank Charges	5	7	6	15
Employee Training	6,859	13,500	11,500	11,000
Miscellaneous	-	260	267	1,000
Total Disbursements	6,864	13,767	11,773	12,015
RECEIPTS OVER (UNDER) DISBURSEMENTS	375	(1,760)	152	2
Cash and Investments - Beginning of Year	2,106	2,106	1,954	1,954
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 2,481</u>	<u>\$ 346</u>	<u>\$ 2,106</u>	<u>\$ 1,956</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Prosecuting Attorney Training Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ 6	\$ 5	\$ 3	\$ 5
Other Revenues	5,047	4,020	4,112	2,125
Total Receipts	5,053	4,025	4,115	2,130
DISBURSEMENTS				
Bank Charges	4	20	5	20
Employee Training	1,152	1,650	206	1,613
Fees and Fines	1,250	1,250	250	1,200
Total Disbursements	2,406	2,920	461	2,833
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,647	1,105	3,654	(703)
Cash and Investments - Beginning of Year	4,357	4,357	703	703
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 7,004</u>	<u>\$ 5,462</u>	<u>\$ 4,357</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Senior Services Board Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ 1,905	\$ 3,645	\$ 3,664	\$ 2,296
Other Revenues	26,020	26,000	26,015	33,500
Property Taxes	146,271	130,000	130,036	137,000
Total Receipts	174,196	159,645	159,715	172,796
DISBURSEMENTS				
Bank Charges	9	50	12	50
Senior Services	166,285	172,280	159,417	172,280
Total Disbursements	166,294	172,330	159,429	172,330
RECEIPTS OVER (UNDER) DISBURSEMENTS	7,902	(12,685)	286	466
Cash and Investments - Beginning of Year	172,176	172,176	171,890	171,890
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 180,078</u>	<u>\$ 159,491</u>	<u>\$ 172,176</u>	<u>\$ 172,356</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Law Enforcement Sales Tax			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 33,625	\$ 31,500	\$ 32,312	\$ 33,500
Interest Income	34	60	64	100
Other Revenues	10,859	15,000	25,255	31,000
Sales and Use Taxes	1,021,900	958,566	976,016	920,000
Transfers In	1,246,404	1,307,697	1,133,797	1,220,449
Total Receipts	<u>2,312,822</u>	<u>2,312,823</u>	<u>2,167,444</u>	<u>2,205,049</u>
DISBURSEMENTS				
Automotive	180,555	210,000	187,196	188,000
Bank Charges	114	100	119	300
Computer Expense	39,578	35,000	31,754	30,000
Employee Benefits	13,000	12,000	-	-
Employee Training	6,762	7,000	5,459	7,000
Equipment	9,172	10,000	5,849	10,000
Insurance	348,137	352,644	363,054	372,067
Materials and Supplies	58,337	67,500	50,974	57,000
Meals	184	1,500	932	1,500
Miscellaneous	2,582	7,000	3,850	11,500
Other Expenses	2,367	10,500	4,269	12,500
Payroll Taxes	98,327	98,363	89,790	89,000
Pension	108,426	99,364	91,126	83,000
Repairs and Maintenance	68,846	79,000	77,657	67,000
Salaries and Wages	1,349,991	1,302,580	1,234,599	1,264,182
Services	21,649	14,000	12,581	14,000
Utilities	1,383	3,000	1,286	3,000
Transfers Out	5,339	5,200	5,021	5,000
Total Disbursements	<u>2,314,749</u>	<u>2,314,751</u>	<u>2,165,516</u>	<u>2,215,049</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,927)	(1,928)	1,928	(10,000)
Cash and Investments - Beginning of Year	<u>1,928</u>	<u>1,928</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 1,928</u>	<u>\$ (10,000)</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Mental Health Board Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ 9,097	\$ 21,120	\$ 21,587	\$ 12,000
Intergovernmental	87,798	88,100	87,421	88,200
Other Revenues	-	-	545	-
Property Taxes	468,462	420,000	416,469	438,000
Sales and Use Taxes	286	10	4	500
Total Receipts	<u>565,643</u>	<u>529,230</u>	<u>526,026</u>	<u>538,700</u>
DISBURSEMENTS				
Bank Charges	32	100	26	100
Insurance	5,587	5,400	5,219	5,375
Contracted Services	371,000	371,000	371,000	371,000
Miscellaneous	216,907	216,700	182,501	221,800
Professional Fees	1,776	7,500	261	7,500
Services	3,719	5,000	4,409	5,000
Utilities	10,319	12,500	11,466	12,500
Total Disbursements	<u>609,340</u>	<u>618,200</u>	<u>574,882</u>	<u>623,275</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(43,697)	(88,970)	(48,856)	(84,575)
Cash and Investments - Beginning of Year	<u>1,096,387</u>	<u>1,096,387</u>	<u>1,145,243</u>	<u>1,145,243</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 1,052,690</u>	<u>\$ 1,007,417</u>	<u>\$ 1,096,387</u>	<u>\$ 1,060,668</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Community Center Operations Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 532,571	\$ 707,700	\$ 712,145	\$ 661,281
Interest Income	21	-	54	-
Other Revenues	19,143	34,300	33,448	26,200
Transfers In	561,744	578,000	487,788	535,000
Total Receipts	1,113,479	1,320,000	1,233,435	1,222,481
DISBURSEMENTS				
Automotive	2,113	4,200	2,955	4,200
Bank Charges	475	-	569	-
Concessions	10,019	18,000	18,639	13,600
Employee Benefits	17,238	22,900	4,000	6,000
Employee Training	181	10,000	8,498	7,000
Equipment	15,991	17,100	14,624	20,200
Insurance	46,197	56,800	63,544	91,800
Lawn Care and Sanitation	15,381	15,600	13,062	14,400
Marketing	25,914	16,000	17,421	12,000
Materials and Supplies	77,655	118,800	119,828	97,000
Payroll Taxes	47,450	53,500	46,426	46,500
Pension	33,769	16,900	25,519	26,200
Repairs and Maintenance	16,780	14,400	13,394	12,000
Salaries and Wages	662,716	755,800	675,707	679,857
Utilities	150,618	200,000	206,571	200,000
Total Disbursements	1,122,497	1,320,000	1,230,757	1,230,757
RECEIPTS OVER (UNDER) DISBURSEMENTS	(9,018)	-	2,678	(8,276)
Cash and Investments - Beginning of Year	10,954	10,954	8,276	8,276
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 1,936</u>	<u>\$ 10,954</u>	<u>\$ 10,954</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Special Elections Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Intergovernmental	\$ 44,621	\$ 60,000	\$ 22,000	\$ 30,000
Total Receipts	<u>44,621</u>	<u>60,000</u>	<u>22,000</u>	<u>30,000</u>
DISBURSEMENTS				
Election Expense	<u>44,621</u>	<u>60,000</u>	<u>22,000</u>	<u>30,000</u>
Total Disbursements	<u>44,621</u>	<u>60,000</u>	<u>22,000</u>	<u>30,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-
Cash and Investments - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	911 Emergency Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 102,363	\$ 110,600	\$ 111,281	\$ 110,600
Interest Income	49	60	63	50
Intergovernmental	389,319	389,319	361,231	361,231
Total Receipts	<u>491,731</u>	<u>499,979</u>	<u>472,575</u>	<u>471,881</u>
DISBURSEMENTS				
Bank Charges	29	30	30	100
Contracted Services	500,000	500,000	475,000	475,000
Total Disbursements	<u>500,029</u>	<u>500,030</u>	<u>475,030</u>	<u>475,100</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(8,298)	(51)	(2,455)	(3,219)
Cash and Investments - Beginning of Year	<u>28,032</u>	<u>28,032</u>	<u>30,487</u>	<u>30,487</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 19,734</u>	<u>\$ 27,981</u>	<u>\$ 28,032</u>	<u>\$ 27,268</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Sheriff Fees Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 11,348	\$ 15,280	\$ 15,379	\$ 13,500
Interest Income	191	314	325	120
Total Receipts	<u>11,539</u>	<u>15,594</u>	<u>15,704</u>	<u>13,620</u>
DISBURSEMENTS				
Bank Charges	7	14	8	14
Employee Training	48	1,000	-	1,000
Materials and Supplies	-	14,000	-	11,500
Miscellaneous	32,188	26,000	5,353	16,000
Other Expenses	-	1,000	-	1,000
Services	7,000	7,000	-	6,000
Total Disbursements	<u>39,243</u>	<u>49,014</u>	<u>5,361</u>	<u>35,514</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(27,704)	(33,420)	10,343	(21,894)
Cash and Investments - Beginning of Year	<u>34,806</u>	<u>34,806</u>	<u>24,463</u>	<u>24,463</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 7,102</u>	<u>\$ 1,386</u>	<u>\$ 34,806</u>	<u>\$ 2,569</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Inmate Security Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 48,706	\$ 33,800	\$ 35,883	\$ 25,700
Interest Income	505	630	677	220
Intergovernmental	152,396	139,000	147,924	150,080
Other Revenues	484	-	-	4,000
Total Receipts	<u>202,091</u>	<u>173,430</u>	<u>184,484</u>	<u>180,000</u>
DISBURSEMENTS				
Bank Charges	31	50	31	52
Equipment	161,726	255,000	125,136	167,550
Total Disbursements	<u>161,757</u>	<u>255,050</u>	<u>125,167</u>	<u>167,602</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	40,334	(81,620)	59,317	12,398
Cash and Investments - Beginning of Year	<u>82,733</u>	<u>82,733</u>	<u>23,416</u>	<u>23,416</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 123,067</u>	<u>\$ 1,113</u>	<u>\$ 82,733</u>	<u>\$ 35,814</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Victims of Domestic Violence Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 5,164	\$ 9,700	\$ 9,279	\$ 10,600
Interest Income	3	20	8	20
Total Receipts	<u>5,167</u>	<u>9,720</u>	<u>9,287</u>	<u>10,620</u>
DISBURSEMENTS				
Bank Charges	5	15	5	15
Equipment	<u>7,429</u>	<u>12,000</u>	<u>10,072</u>	<u>12,000</u>
Total Disbursements	<u>7,434</u>	<u>12,015</u>	<u>10,077</u>	<u>12,015</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,267)	(2,295)	(790)	(1,395)
Cash and Investments - Beginning of Year	<u>4,406</u>	<u>4,406</u>	<u>5,196</u>	<u>5,196</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 2,139</u></u>	<u><u>\$ 2,111</u></u>	<u><u>\$ 4,406</u></u>	<u><u>\$ 3,801</u></u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	K-9 Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ 21	\$ 17	\$ 18	\$ 4
Other Revenues	1,279	1,000	1,400	1,000
Total Receipts	<u>1,300</u>	<u>1,017</u>	<u>1,418</u>	<u>1,004</u>
DISBURSEMENTS				
Bank Charges	7	7	7	11
Other Expenses	1,134	13,000	2,411	15,000
Total Disbursements	<u>1,141</u>	<u>13,007</u>	<u>2,418</u>	<u>15,011</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	159	(11,990)	(1,000)	(14,007)
Cash and Investments - Beginning of Year	<u>13,314</u>	<u>13,314</u>	<u>14,314</u>	<u>14,314</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 13,473</u>	<u>\$ 1,324</u>	<u>\$ 13,314</u>	<u>\$ 307</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Repairs and Upkeep Property Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ 181	\$ 110	\$ 686	\$ 110
Total Receipts	181	110	686	110
DISBURSEMENTS				
Bank Charges	14	13	13	20
Repairs and Maintenance	41,454	50,000	12,394	25,000
Transfers Out	-	50,000	-	-
Total Disbursements	41,468	100,013	12,407	25,020
RECEIPTS OVER (UNDER) DISBURSEMENTS	(41,287)	(99,903)	(11,721)	(24,910)
Cash and Investments - Beginning of Year	46,292	46,292	58,013	58,013
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 5,005</u>	<u>\$ (53,611)</u>	<u>\$ 46,292</u>	<u>\$ 33,103</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Recorder's Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 10,603	\$ 7,800	\$ 7,882	\$ 7,800
Interest Income	399	908	1,014	550
Other Revenues	6,055	4,508	4,525	4,500
Total Receipts	<u>17,057</u>	<u>13,216</u>	<u>13,421</u>	<u>12,850</u>
DISBURSEMENTS				
Automotive	534	1,500	1,004	2,000
Bank Charges	6	-	7	15
Equipment	15,267	30,000	8,886	30,000
Miscellaneous	126	7	-	85
Total Disbursements	<u>15,933</u>	<u>31,507</u>	<u>9,897</u>	<u>32,100</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,124	(18,291)	3,524	(19,250)
Cash and Investments - Beginning of Year	<u>54,463</u>	<u>54,463</u>	<u>50,939</u>	<u>50,939</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 55,587</u>	<u>\$ 36,172</u>	<u>\$ 54,463</u>	<u>\$ 31,689</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	State of MO Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 26,386	\$ -	\$ 26,382	\$ -
Total Receipts	26,386	-	26,382	-
DISBURSEMENTS				
Other Expenses	26,386	-	26,382	-
Total Disbursements	26,386	-	26,382	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-
Cash and Investments - Beginning of Year	-	-	-	-
CASH AND INVESTMENTS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Prosecuting Attorney Delinquent Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ -	\$ 40	\$ 50	\$ 28
Interest Income	5	10	7	18
Total Receipts	<u>5</u>	<u>50</u>	<u>57</u>	<u>46</u>
DISBURSEMENTS				
Automotive	-	200	-	200
Bank Charges	4	5	4	15
Other Expenses	-	-	-	2,673
Total Disbursements	<u>4</u>	<u>205</u>	<u>4</u>	<u>2,888</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	1	(155)	53	(2,842)
Cash and Investments - Beginning of Year	<u>2,895</u>	<u>2,895</u>	<u>2,842</u>	<u>2,842</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 2,896</u>	<u>\$ 2,740</u>	<u>\$ 2,895</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Capital Improvement Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 195,860	\$ 160,000	\$ 180,110	\$ 160,000
Interest Income	1,797	2,000	2,723	1,140
Intergovernmental	454,717	500,000	613,383	450,000
Other Revenues	1,845	-	-	-
Transfers In	1,000,000	1,000,000	1,600,000	1,600,000
Total Receipts	<u>1,654,219</u>	<u>1,662,000</u>	<u>2,396,216</u>	<u>2,211,140</u>
DISBURSEMENTS				
Bank Charges	20	17	17	30
Principal Payment on Long-term Debt	1,219,502	1,716,402	1,838,264	1,838,264
Equipment	8,000	-	-	8,000
Materials and Supplies	-	2,000	-	2,000
Miscellaneous	62,072	35,000	34,967	30,000
Repairs and Maintenance	91,012	50,000	45,429	55,000
Interest Expense	55,533	70,000	136,771	170,000
Total Disbursements	<u>1,436,139</u>	<u>1,873,419</u>	<u>2,055,448</u>	<u>2,103,294</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	218,080	(211,419)	340,768	107,846
Cash and Investments - Beginning of Year	<u>368,675</u>	<u>368,675</u>	<u>27,907</u>	<u>27,907</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 586,755</u>	<u>\$ 157,256</u>	<u>\$ 368,675</u>	<u>\$ 135,753</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Sheriff Revolving Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 11,287	\$ 11,249	\$ 7,960	\$ 4,000
Interest Income	53	90	91	64
Total Receipts	<u>11,340</u>	<u>11,339</u>	<u>8,051</u>	<u>4,064</u>
DISBURSEMENTS				
Bank Charges	7	8	8	15
Employee Training	-	1,000	530	1,000
Equipment	16,652	11,400	6,008	6,000
Materials and Supplies	-	5,000	-	5,000
Miscellaneous	660	-	670	400
Total Disbursements	<u>17,319</u>	<u>17,408</u>	<u>7,216</u>	<u>12,415</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,979)	(6,069)	835	(8,351)
Cash and Investments - Beginning of Year	<u>10,163</u>	<u>10,163</u>	<u>9,328</u>	<u>9,328</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 4,184</u>	<u>\$ 4,094</u>	<u>\$ 10,163</u>	<u>\$ 977</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Administration Handling Cost Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 1,285	\$ 1,700	\$ 1,703	\$ 2,723
Interest Income	6	20	12	35
Total Receipts	<u>1,291</u>	<u>1,720</u>	<u>1,715</u>	<u>2,758</u>
DISBURSEMENTS				
Bank Charges	8	20	10	25
Materials and Supplies	-	1,250	1,135	3,790
Miscellaneous	-	-	-	2,500
Other Expenses	85	250	205	300
Salaries and Wages	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Total Disbursements	<u>2,093</u>	<u>3,520</u>	<u>3,350</u>	<u>8,615</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(802)	(1,800)	(1,635)	(5,857)
Cash and Investments - Beginning of Year	<u>4,223</u>	<u>4,223</u>	<u>5,858</u>	<u>5,858</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 3,421</u>	<u>\$ 2,423</u>	<u>\$ 4,223</u>	<u>\$ 1</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Law Enforcement Restitution Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 86,794	\$ 135,000	\$ 163,584	\$ 94,000
Interest income	677	757	764	228
Other Revenues	4,588	13,000	13,130	12,000
Total Receipts	92,059	148,757	177,478	106,228
DISBURSEMENTS				
Automotive	2,395	13,000	-	-
Bank Charges	13	45	18	45
Computer Expense	1,291	8,000	3,951	4,700
Employee Benefits	-	100	-	50
Equipment	34,054	45,000	12,583	14,500
Extradition	4,148	11,000	10,092	11,000
Materials and Supplies	36,401	85,000	27,366	34,000
Miscellaneous	1,928	4,000	1,733	3,000
Payroll Taxes	1,115	2,000	1,157	1,500
Pension	583	1,000	605	400
Salaries and Wages	44,575	60,000	40,122	50,000
Total Disbursements	126,503	229,145	97,627	119,195
RECEIPTS OVER (UNDER) DISBURSEMENTS	(34,444)	(80,388)	79,851	(12,967)
Cash and Investments - Beginning of Year	100,333	100,333	20,482	20,482
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 65,889</u>	<u>\$ 19,945</u>	<u>\$ 100,333</u>	<u>\$ 7,515</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Election Services Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	111	50	202	60.00
Intergovernmental	32,333	32,266	2,884	1,950.00
Total Receipts	<u>32,444</u>	<u>32,316</u>	<u>3,086</u>	<u>2,010</u>
DISBURSEMENTS				
Bank Charges	5	10	4	20
Election Expense	26,966	26,966	-	-
Employee Training	1,168	1,800	1,445	1,800
Miscellaneous	250	1,000	250	1,000
Total Disbursements	<u>28,389</u>	<u>29,776</u>	<u>1,699</u>	<u>2,820</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	4,055	2,540	1,387	(810)
Cash and Investments - Beginning of Year	<u>17,144</u>	<u>17,144</u>	<u>15,757</u>	<u>15,757</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 21,199</u>	<u>\$ 19,684</u>	<u>\$ 17,144</u>	<u>\$ 14,947</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Criminal Costs Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Intergovernmental	\$ 276,474	\$ -	\$ 43,576	\$ -
Total Receipts	<u>276,474</u>	<u>-</u>	<u>43,576</u>	<u>-</u>
DISBURSEMENTS				
Fees and Fines	11,179	-	1,819	-
Inmate housing	265,296	-	41,757	-
Total Disbursements	<u>276,475</u>	<u>-</u>	<u>43,576</u>	<u>-</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1)	-	-	-
Cash and Investments - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Mental Health Repairs and Upkeep Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	1,699	4,478	4,775	2,690
Total Receipts	1,699	4,478	4,775	2,690
DISBURSEMENTS				
Bank Charges	7	20	5	20
Repairs and Maintenance	37,141	40,000	7,069	20,000
Total Disbursements	37,148	40,020	7,074	20,020
RECEIPTS OVER (UNDER) DISBURSEMENTS	(35,449)	(35,542)	(2,299)	(17,330)
Cash and Investments - Beginning of Year	238,588	238,588	240,887	240,887
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 203,139</u>	<u>\$ 203,046</u>	<u>\$ 238,588</u>	<u>\$ 223,557</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Federal Forfeiture Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ 22	\$ -	\$ 151	\$ 106
Other Revenues	-	-	-	2,000
Total Receipts	<u>22</u>	<u>-</u>	<u>151</u>	<u>2,106</u>
DISBURSEMENTS				
Bank Charges	\$ -	\$ -	\$ 4	-
Equipment	9,700	9,700	3,449	10,000
Miscellaneous	-	-	-	5,000
Total Disbursements	<u>9,700</u>	<u>9,700</u>	<u>3,453</u>	<u>15,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(9,678)	(9,700)	(3,302)	(12,894)
Cash and Investments - Beginning of Year	<u>9,790</u>	<u>9,790</u>	<u>13,092</u>	<u>13,092</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 112</u>	<u>\$ 90</u>	<u>\$ 9,790</u>	<u>\$ 198</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Community Center Waterpark Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 490,575	\$ 680,000	\$ 296,174	\$ 506,000
Interest Income	102	-	6	-
Intergovernmental	11,599	5,000	6,969	-
Other Revenues	3,000	15,000	2,000	5,000
Transfers In	-	-	11,252	-
Total Receipts	505,276	700,000	316,401	511,000
DISBURSEMENTS				
Bank Charges	154	-	-	-
Concessions	98,059	125,000	57,746	93,000
Employee Training	6,239	5,000	-	7,000
Insurance	-	-	-	56,000
Marketing	9,769	24,000	7,401	24,500
Materials and Supplies	39,351	32,500	5,122	29,500
Miscellaneous	11,172	15,000	5,539	20,000
Payroll Taxes	19,198	29,500	9,720	14,300
Repairs and Maintenance	5,187	24,000	3,170	24,000
Salaries and Wages	250,953	385,000	127,064	186,700
Utilities	43,360	60,000	-	66,000
Transfers Out	-	-	61,000	-
Total Disbursements	483,442	700,000	276,762	521,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	21,834	-	39,639	(10,000)
Cash and Investments - Beginning of Year	39,639	39,639	-	-
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 61,473</u>	<u>\$ 39,639</u>	<u>\$ 39,639</u>	<u>\$ (10,000)</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	COVID19 Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Other Revenues	2,099,323	2,099,323	-	-
Total Receipts	2,099,323	2,099,323	-	-
DISBURSEMENTS				
COVID Expenses	1,744,141	2,099,323	-	-
Total Disbursements	1,744,141	2,099,323	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	355,182	-	-	-
Cash and Investments - Beginning of Year	-	-	-	-
CASH AND INVESTMENTS - END OF YEAR	\$ 355,182	\$ -	\$ -	\$ -

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Developmental Disability Board			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Property Taxes	\$ 319,510	\$ 302,500	\$ 289,445	\$ 308,000
Interest income	471	200	236	250
Other Revenues	25	-	100	-
Total Receipts	320,006	302,700	289,781	308,250
DISBURSEMENTS				
Insurance	2,705	2,705	2,036	2,500
Developmental Disabled Board	258,787	435,406	563,049	542,031
Materials and Supplies	377	200	4,533	2,998
Miscellaneous	225	450	122	500
Professional Fees	1,104	3,810	257	1,810
Total Disbursements	263,198	442,571	569,997	549,839
RECEIPTS OVER (UNDER) DISBURSEMENTS	56,808	(139,871)	(280,216)	(241,589)
Cash and Investments - Beginning of Year	282,143	282,143	562,359	562,359
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 338,951</u>	<u>\$ 142,272</u>	<u>\$ 282,143</u>	<u>\$ 320,770</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Tax Maintenance Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 31,092	\$ 25,000	\$ 27,327	\$ 22,000
Interest income	3	-	10	-
Total Receipts	<u>31,095</u>	<u>25,000</u>	<u>27,337</u>	<u>22,000</u>
DISBURSEMENTS				
Employee Training	665	3,000	3,383	5,000
Equipment	10,494	12,000	3,383	5,000
Materials & Supplies	1,374	3,000	3,383	5,000
Other Expenses	2,346	1,500	2,030	3,000
Professional Fees	3,383	4,000	2,675	3,000
Salaries and Wages	12,500	12,500	12,500	12,500
Total Disbursements	<u>30,762</u>	<u>36,000</u>	<u>27,354</u>	<u>33,500</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	333	(11,000)	(17)	(11,500)
Cash and Investments - Beginning of Year	<u>14,150</u>	<u>14,150</u>	<u>14,167</u>	<u>14,167</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 14,483</u>	<u>\$ 3,150</u>	<u>\$ 14,150</u>	<u>\$ 2,667</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS – REGULATORY BASIS
DECEMBER 31, 2020**

	School Fund Principal Fund	Library Fund	Fees Fund	Collector Fund	Protest Fund	Sheriff Fund	Inmate Fund	Prosecuting Attorney Fund	Recorder's Public Fund	Ozora Area T.I.F.	Total Agency
ASSETS											
Cash and Investments	\$ 104,210	\$ 205,331	\$ 43,802	\$ 18,863,693	\$ 118,218	\$ 2,933	\$ 208,260	\$ 30	\$ 21,804	\$ 364	\$ 19,568,645
Total Assets	<u>\$ 104,210</u>	<u>\$ 205,331</u>	<u>\$ 43,802</u>	<u>\$ 18,863,693</u>	<u>\$ 118,218</u>	<u>\$ 2,933</u>	<u>\$ 208,260</u>	<u>\$ 30</u>	<u>\$ 21,804</u>	<u>\$ 364</u>	<u>\$ 19,568,645</u>
LIABILITIES AND FUND BALANCES											
Liabilities	\$ 104,210	\$ 205,331	\$ 43,802	\$ 18,863,693	\$ 118,218	\$ 2,933	\$ 208,260	\$ 30	\$ 21,804	\$ 364	\$ 19,568,645
Total Liabilities	<u>\$ 104,210</u>	<u>\$ 205,331</u>	<u>\$ 43,802</u>	<u>\$ 18,863,693</u>	<u>\$ 118,218</u>	<u>\$ 2,933</u>	<u>\$ 208,260</u>	<u>\$ 30</u>	<u>\$ 21,804</u>	<u>\$ 364</u>	<u>\$ 19,568,645</u>
FUND BALANCES	-	-	-	-	-	-	-	-	-	-	\$ -
Total Liabilities and Fund Balances	<u>\$ 104,210</u>	<u>\$ 205,331</u>	<u>\$ 43,802</u>	<u>\$ 18,863,693</u>	<u>\$ 118,218</u>	<u>\$ 2,933</u>	<u>\$ 208,260</u>	<u>\$ 30</u>	<u>\$ 21,804</u>	<u>\$ 364</u>	<u>\$ 19,568,645</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS – REGULATORY BASIS
DECEMBER 31, 2019**

	School Fund Principal Fund	Library Fund	Fees Fund	Ozora Area T.I.F.	Collector Fund	Protest Fund	Sheriff Fund	Inmate Fund	Prosecuting Attorney Fund	Recorder's Public Fund	Total Agency
ASSETS											
Cash and Investments	\$ 181,725	\$ 186,889	\$ 40,018	\$ 333	\$ 16,906,275	\$ 115,472	\$ 3	\$ 143,514	\$ 17,326	\$ 15,149	\$ 17,606,704
Total Assets	<u>\$ 181,725</u>	<u>\$ 186,889</u>	<u>\$ 40,018</u>	<u>\$ 333</u>	<u>\$ 16,906,275</u>	<u>\$ 115,472</u>	<u>\$ 3</u>	<u>\$ 143,514</u>	<u>\$ 17,326</u>	<u>\$ 15,149</u>	<u>\$ 17,606,704</u>
LIABILITIES AND FUND BALANCES											
Liabilities	\$ 181,725	\$ 186,889	\$ 40,018	\$ 333	\$ 16,906,275	\$ 115,472	\$ 3	\$ 143,514	\$ 17,326	\$ 15,149	\$ 17,606,704
Total Liabilities	<u>\$ 181,725</u>	<u>\$ 186,889</u>	<u>\$ 40,018</u>	<u>\$ 333</u>	<u>\$ 16,906,275</u>	<u>\$ 115,472</u>	<u>\$ 3</u>	<u>\$ 143,514</u>	<u>\$ 17,326</u>	<u>\$ 15,149</u>	<u>\$ 17,606,704</u>
FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Total Liabilities and Fund Balances	<u>\$ 181,725</u>	<u>\$ 186,889</u>	<u>\$ 40,018</u>	<u>\$ 333</u>	<u>\$ 16,906,275</u>	<u>\$ 115,472</u>	<u>\$ 3</u>	<u>\$ 143,514</u>	<u>\$ 17,326</u>	<u>\$ 15,149</u>	<u>\$ 17,606,704</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Ste. Genevieve, Missouri (County) is governed by a three-member board of commissioners. There are 10 elected Constitutional Officers: Assessor, County Clerk, Collector of Revenue, Coroner, Circuit Clerk, Recorder of Deeds, Prosecuting Attorney, Public Administrator, Sheriff, and Treasurer.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

A. Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of the County.

The County's operations include tax assessments and collections, state/county courts, county recorder, police protection, transportation, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of Ste. Genevieve County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity.

B. Basis of Presentation

The financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which include a statement of receipts, disbursements, and changes in cash and investment balances – all governmental funds, a comparative statement of receipts, disbursements, and changes in cash and investment balances – budget and actual – all governmental funds, and a statement of assets and liabilities arising from cash transactions – agency funds.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts. The following fund types are used by the County:

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fiduciary Fund Types

Agency funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds or other governmental units. Agency funds are accounted for and reported similar to the governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other agency operations.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

The financial statements are prepared on the regulatory basis of accounting. This basis of accounting recognizes amounts when received or disbursed in cash and differs from accounting principles generally accepted in the United States of America.

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, bonds and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financial statements would be presented on the accrual basis of accounting.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Budget and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50 of the Missouri Revised Statutes (RSMo), the County adopts a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their offices or departments for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.
4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.
7. Budgets are prepared and adopted on the cash basis of accounting. State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar years 2020 and 2019, for purposes of taxation, was:

	2020	2019
Real Estate	\$ 353,547,194	\$ 345,986,764
Personal Property	107,326,536	104,042,065
Railroad and Utilities	30,910,596	29,493,834
Total	<u>\$ 491,784,326</u>	<u>\$ 479,522,663</u>

During 2020 and 2019, the County Commission approved a \$1.0182 and \$1.0182 tax levy, respectively, per \$100 of assessed valuation of tangible taxable property, for purpose of County taxation, as follows:

	2020	2019
General Revenue Fund	\$ 0.2540	\$ 0.2540
Special Road and Bridge Fund	0.2519	0.2519
Ambulance Fund	0.0253	0.0253
Mental Health Fund	0.0964	0.0964
Seniors Citizens	0.0301	0.0301
Senate Bill 40 Fund	0.0550	0.0550
Hospital Fund	0.1618	0.1618
Total	<u>\$ 0.8745</u>	<u>\$ 0.8745</u>

F. Cash Deposits and Investments

Deposits and investments are stated at cost. Cash balances for all the County Treasurer Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less, if applicable. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the state of Missouri or other government bonds, or time certificates of deposit provided, however, that no such investment shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in these notes to the financial statements.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Interfund Transactions

Legally required transfers are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund.

NOTE 2 DEPOSITS AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. County investments are nonnegotiable certificates of deposit. Each fund type's portion of this pool is displayed as "Cash and Investments" under each fund's caption.

Deposits

Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. The total bank balance as of December 31, 2020 and 2019 was insured through the Federal Deposit Insurance Corporation or had pledged collateral.

Summary of Carrying Values

The carrying values of cash and investments shown above are included in the financial statements at December 31, 2020 and 2019, as follows:

	<u>2020</u>	<u>2019</u>
Cash and Investments for Governmental Funds:		
Cash	\$ 2,455,820	\$ 1,103,520
Investments	3,847,406	4,545,924
Total Governmental	<u>\$ 6,303,226</u>	<u>\$ 5,649,444</u>
	<u>2020</u>	<u>2019</u>
Cash and Investments for Agency Funds:		
Cash	\$ 19,315,103	\$ 17,266,569
Investments	253,542	340,135
Total Agency	<u>\$ 19,568,645</u>	<u>\$ 17,606,704</u>

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

NOTE 3 BONDS

On June 1, 2011, the County issued Certificates of Participation (COPs), a direct placement, in the amount of \$950,000 (Series 2011). The maturity of the COPs is February 1, 2021, with an interest rate of 4.05%. United Missouri Bank is the holder of these COPs. The 2011 debt was issued for the purpose of funding the geothermal project for the community center. The Series 2011 debt was paid off in 2020.

On July 1, 2016, the County issued COPs, a direct placement, in the amount of \$2,000,000 (Series 2016). The maturity of the COPs is February 1, 2026, with an interest rate of 2.95%. United Missouri Bank is the holder of these COPs. The 2016 debt was issued for the purpose of funding a playground, tennis courts and parking for the community center.

On August 31, 2017, the County issued COPs, a direct placement, in the amount of \$4,440,000 (Series 2017). The maturity of the COPs is February 1, 2037, with an interest rate of 3.50%. From and after July 1, 2022, the interest rate on the Series 2017 Certificates, which will be reset on a daily basis, will be equal to (a) the "prime rate" as set forth in *The Wall Street Journal*, which is equal to the base rate on corporate loans posted by at least 70% of the 10 largest U.S. banks minus (b) 0.5% per annum; provided, however, that in no event shall the interest rate on the Series 2017 Certificates exceed 10% per annum. United Missouri Bank is the holder of these COPs. The 2017 debt was issued for the purpose of funding the costs of constructing, improving and equipping a multi- purpose building on the project site, including racquetball courts, batting cages, gymnasiums, volleyball courts, meeting space and office space at the Ste. Genevieve County Community Center.

On April 15, 2018, the County issued COPs, a direct placement, in the amount of \$10,000,000 (Series 2018). The maturity of the COPs is October 15, 2036, with an interest rate ranging from 2.40% to 5.00%. United Missouri Bank is the holder of these COPs. The 2018 debt was issued for the purpose of providing funds to pay the costs of the Water Park Project.

On December 22, 2020, the County issued COPs, a direct placement, in the amount of \$5,895,000 (Series 2020). The maturity of the COPs is August 1, 2033, with an interest rate of 2.25%. United Missouri Bank is the holder of these COPs. Proceeds from the Series 2020 COPs was used to refund the Series 2011, 0Series 2016 and 2017 COPs. The Series 2020 COPs are secured by the Community Center building, land and other capital assets. In the event of a default, the Series 2020 COPs require at least 25% aggregate principal payment in the amount outstanding at the date of default and potential loss of rights and interest to secured assets.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 3 BONDS (CONTINUED)

The schedule of changes in bonds and future maturities for the year ending December 31, 2020 are as follows:

Description	Balance 12/31/2019	Additions	Payments	Balance 12/31/2020	Interest Paid	Amounts Due Within One Year
Series 2011 COPs	545,000	-	(545,000)	-	20,233	-
Series 2016 COPs	1,600,000	-	(1,600,000)	-	43,267	-
Series 2017 COPs	4,065,000	-	(4,065,000)	-	130,419	-
Series 2018 COPs	10,000,000	-	-	10,000,000	397,800	475,000
Series 2020 COPs	-	5,895,000	-	5,895,000	-	-
Total	<u>\$ 16,210,000</u>	<u>\$ 5,895,000</u>	<u>\$ (6,210,000)</u>	<u>\$ 15,895,000</u>	<u>\$ 591,719</u>	<u>\$ 475,000</u>

Year Ending December 31,	Interest	Principal	Total
2021	\$ 472,788	\$ 475,000	\$ 947,788
2022	512,981	910,000	1,422,981.25
2023	490,388	950,000	1,440,387.50
2024	466,031	975,000	1,441,031.25
2025	440,175	1,015,000	1,455,175.00
2026-2030	1,748,750	5,500,000	7,248,750.00
2031-2035	764,825	6,070,000	6,834,825.00
Total	<u>\$ 4,895,938</u>	<u>\$ 15,895,000</u>	<u>\$ 20,790,938</u>

The schedule of changes in bonds and future maturities for the year ending December 31, 2019 are as follows:

Description	Balance 12/31/2018	Additions	Payments	Balance 12/31/2019	Interest Paid	Amounts Due Within One Year
Series 2011 COPs	605,000	-	(60,000)	545,000	23,288	65,000
Series 2016 COPs	1,805,000	-	(205,000)	1,600,000	50,224	210,000
Series 2017 COPs	4,225,000	-	(160,000)	4,065,000	145,075	165,000
Series 2018 COPs	10,000,000	-	-	10,000,000	397,800	-
Total	<u>\$ 16,635,000</u>	<u>\$ -</u>	<u>\$ (425,000)</u>	<u>\$ 16,210,000</u>	<u>\$ 616,387</u>	<u>\$ 440,000</u>

Year Ending December 31,	Interest	Principal	Total
2020	\$ 503,574	\$ 440,000	\$ 943,574
2021	472,788	475,000	947,787.81
2022	512,981	910,000	1,422,981.25
2023	490,388	950,000	1,440,387.50
2024	466,031	975,000	1,441,031.25
2025-2030	2,188,925	6,390,000	8,578,925.00
2031-2035	764,825	6,070,000	6,834,825.00
Total	<u>\$ 5,399,512</u>	<u>\$ 16,210,000</u>	<u>\$ 21,609,512</u>

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 4 CAPITAL LEASES AND OTHER LONG-TERM DEBT

The County entered into a line of credit up to \$6,500,000 dated June 21, 2012, with an interest rate of 4.0% to finance the construction of the detention center project. The outstanding principal was originally due in full on June 21, 2013. On June 21, 2013, the line of credit was converted to a commercial loan with an interest rate of 4.0% and a maturity date of September 21, 2023, with a balloon payment due. The County has been making extra principal payments as it can so the following is presented based on the County making the remaining payments according to the amortization schedules.

The Community Center entered into a lease purchase agreement in the amount of \$118,461.22 dated June 19, 2014, to finance fitness equipment. The agreement calls for one advanced payment of \$22,000 followed by 60 monthly payments of \$1,811.07. The agreement matured on June 19, 2019.

The Community Center entered into a lease purchase agreement in the amount of \$116,933.02 dated January 30, 2018, to finance fitness equipment. The agreement calls for 60 monthly payments of \$2,149.97 beginning on March 1, 2018. The agreement maturity date is February 1, 2023.

The schedule of changes in capital leases and other long-term debt and future maturities for the year ending December 31, 2020 are as follows:

Description	Balance 12/31/2019	Additions	Payments	Balance 12/31/2020	Interest Paid	Amounts Due Within One Year
Detention Center	\$ 2,214,874	\$ -	\$ (1,219,693)	\$ 995,181	\$ 64,201	\$ 385,077
Exercise Equipment	74,810	-	(23,280)	51,530	2,479	24,131
Total	<u>\$ 2,289,684</u>	<u>\$ -</u>	<u>\$ (1,242,973)</u>	<u>\$ 1,046,711</u>	<u>\$ 66,680</u>	<u>\$ 409,208</u>

Year Ending December 31,	Interest	Principal	Total
2021	\$ 35,274	409,208	\$ 444,482
2022	20,039	410,172	430,211
2023	4,776	227,331	232,107
Total	<u>\$ 60,089</u>	<u>\$ 1,046,711</u>	<u>\$ 1,106,800</u>

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 4 CAPITAL LEASES AND OTHER LONG-TERM DEBT (CONTINUED)

The schedule of changes in capital leases and other long-term debt and future maturities for the year ending December 31, 2019 are as follows:

Description	Balance 12/31/2018	Additions	Payments	Balance 12/31/2019	Interest Paid	Within One Year
Detention Center	\$ 4,059,031	\$ -	\$ (1,844,157)	\$ 2,214,874	\$ 125,478	\$ 1,219,693
Equipment	10,716	-	(10,716)	-	214	-
Exercise Equipment	99,021	-	(24,211)	74,810	3,411	23,280
Total	<u>\$ 4,168,768</u>	<u>\$ -</u>	<u>\$ (1,879,084)</u>	<u>\$ 2,289,684</u>	<u>\$ 129,103</u>	<u>\$ 1,242,973</u>

Year Ending December 31.	Interest	Principal	Total
2020	\$ 67,405	\$ 1,242,973	\$ 1,310,378
2021	35,274	409,208	444,482
2022	20,039	410,172	430,211
2023	4,776	227,331	232,107
Total	<u>\$ 127,494</u>	<u>\$ 2,289,684</u>	<u>\$ 2,417,178</u>

NOTE 5 OPERATING LEASES

The Community Center entered into an operating lease with Gibbs Technology Company for a copier in the amount of \$13,840.80 dated April 16, 2018. The agreement calls for 60 monthly payments of \$230.68, payable to Wells Fargo, and maturing in March 2023. Future minimum operating lease payments as of December 31, 2020 and 2019 are as follows:

Year Ending December 31	Amount
2021	\$ 2,768
2022	2,768
2023	692
Total	<u>\$ 6,228</u>

Year Ending December 31	Amount
2020	\$ 2,768
2021	2,768
2022	2,768
2023	692
Total	<u>\$ 8,996</u>

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 6 INTERFUND TRANSFERS

Transfers between funds for the years ended December 31, 2020 and 2019 are as follows:

	2020		2019	
	Transfers In	Transfers Out	Transfers In	Transfers Out
Capital Improvement Fund	1,000,000	-	1,600,000	-
Community Center Sales Tax Fund	60,000	(658,153)	32,964	(474,253)
Community Center Operations Fund	561,744	-	487,788	-
Community Center Waterpark Fund	-	-	11,252	(61,000)
General Revenue Fund	-	(2,311,743)	-	(2,771,782)
Fees Fund	-	(1,898)	-	(5,036)
Law Enforcement Sales Tax	1,246,404	(5,339)	1,133,797	(5,021)
Library Fund	91,071	-	31,192	-
Ozora Area T.I.F.	16,747	-	13,439	-
School Fund Principal Fund	1,898	-	5,036	-
Special Road and Bridge Fund	-	(5,339)	-	(5,021)
TIF Fund	4,608	-	6,647	-
Total	<u>\$ 2,982,471</u>	<u>\$ (2,982,471)</u>	<u>\$ 3,322,114</u>	<u>\$ (3,322,114)</u>

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the General Revenue Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 7 LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS)

Plan Description

The County of Ste. Genevieve's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. County of Ste. Genevieve participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with Section 70.600-70.755 RSMo. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 7 LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (CONTINUED)

Benefits Provided

LAGERS provides retirement, death and disability benefits to employees of participating political subdivisions. All benefits vest after five years of credited service. Employees who retire on or after age 60 (55 for police and fire) with five or more years of service are entitled to an allowance for life based upon the benefit program then in effect for their political subdivision. Employees may retire with an early retirement benefit with a minimum of five years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance.

Benefit terms provide for annual post-retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 4% of their gross pay to the pension plan. Employer contribution rates are 4.8% (General) and 4.2% (Police) of annual covered payroll.

For the years ended December 31, 2020 and 2019, the County paid \$574,446 and \$480,267 to LAGERS.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 8 COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

Plan Description

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in sections 50.1000-50.1300 of RSMo. The board of directors consists of eleven members, nine of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the Governor of Missouri. The board of directors has the authority to adopt rules and regulations for administering the system.

CERF is a mandatory cost-sharing multi-employer retirement system for each county in the state of Missouri, except counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the LAGERS; and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system. CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after eight years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of eight years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55.

Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

CERF issues audited financial statements. Copies of these statements may be obtained from the board of directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling 1-573-632-9203.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 8 COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (CONTINUED)

Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee.

The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. During 2020 and 2019, the County collected and remitted to CERF, employee contributions of approximately \$193,213 and \$184,842, respectively, for the years then ended.

In addition, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of real estate and personal property tax declarations.
- Twenty dollars on each merchants and manufacturers license issued.
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one dollar on each document recorded.
- Five-ninths of the fee on delinquent property taxes.
- Interest earned on investment of the above collections prior to remittance to CERF.

The County remitted to CERF \$170,661 and \$165,426, respectively, for the years then ended December 31, 2020 and 2019.

NOTE 9 PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the state of Missouri is responsible for administration of this plan. The County has contributed \$11,628 and \$11,628, respectively, for the years ended December 31, 2020 and 2019.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 10 CLAIMS COMMITMENTS AND CONTINGENCIES

A. Litigation

The County is subject to various claims and legal proceedings covering a wide range of matters in the ordinary course of its activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition of the County.

B. Compensated Absences (Vacation and Sick Time)

County of Ste. Genevieve provides employees with up to five weeks of paid vacation based upon the number of years of continuous service.

Regular full-time employees who have completed no less than (10) years of service with the County and who are eligible to retire and do not retire shall receive compensation for 50% of accumulated unused sick time leave.

Regular full-time employees who have completed ten (10) years of service with the County who are permanently laid off or leave voluntarily (quit) shall receive compensation for up to 33 1/3% of accumulated unused sick time, which in no case may exceed one month's pay.

Regular full-time employees whose job position is eliminated within their employment period, shall receive compensation for 50% of accumulated unused sick time leave, which in no case may exceed one month's pay.

In the event of separation due to death of a full-time employee with no less than ten (10) years of service, compensation shall be made to the employee's estate at the rate of 50% for any accumulated unused sick time, which in no case may exceed one month's pay.

C. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 11 RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo.). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a nonprofit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

NOTE 12 UNCERTAINTIES

The World Health Organization has declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the County, COVID-19 may impact various parts of its 2021 operations and financial results. Management believes the County is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated.

STATE COMPLIANCE SECTION

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
SCHEDULE OF STATE FINDINGS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

SCHEDULE OF STATE FINDINGS

- I. For the year ended December 31, 2020, no formal budget was adopted for the State of MO Fund and Criminal Costs Fund.
- II. For the year ended December 31, 2019, no formal budget was adopted for the State of MO Fund Criminal Costs Fund.
- III. For the year ended December 31, 2019, budgeted expenditures exceeded actual for the Developmental Disability Board Fund.
- IV. For the year ended December 31, 2020 there was a deficit budget for the Repairs and Upkeep Property Fund.
- V. For the year ending December 31, 2019, there was a deficit budget for the Law Enforcement Sales Tax Fund, TIF Fund and Community Center Water Park Fund.

FEDERAL COMPLIANCE SECTION



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

County Commission
County of Ste. Genevieve
Ste. Genevieve, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of County of Ste. Genevieve (the County) as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the County's financial statements, and have issued our report thereon dated November 30, 2021. We expressed an adverse opinion on the financial statements because the financial statements are prepared on the basis of financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the regulatory basis of accounting, in accordance with regulatory reporting requirements established by the State of Missouri.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

St. Louis, Missouri
November 30, 2021



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

County Commission
Ste. Genevieve County
Ste. Genevieve, Missouri

Report on Compliance for Each Major Federal Program

We have audited the Ste. Genevieve County's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the years ended December 31, 2020 and 2019. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2020 and 2019.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

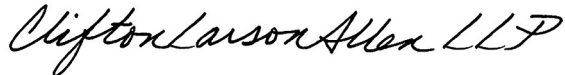
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-001, that we consider to be significant deficiency.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the County as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the County's financial statements. We issued our report thereon dated November 30, 2021, which contained an adverse opinion on those financial statements due to the financial statements not being in accordance with accounting principles generally accepted in the United States of America, and an unmodified opinion on those regulatory basis financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole, on the basis of accounting described in Note 1 to the financial statements.



CliftonLarsonAllen LLP

St. Louis, Missouri
November 30, 2021

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	2019 Passed Through to Subrecipients	2019 Federal Expenditures	2020 Passed Through to Subrecipients	2020 Federal Expenditures
U.S. Department of Transportation Pass-Through						
Programs From:						
Missouri Department of Transportation						
Highway Planning and Construction	20.205	BRO-3095(008)	\$ -	\$ 13,704	\$ -	\$ -
Highway Planning and Construction	20.205	ER9900(083)	-	-	-	57,638
Total Highway Planning and Construction Cluster			-	13,704	-	57,638
State and Community Highway Safety	20.600	N/A	-	9,906	-	-
Total U.S. Department of Transportation			-	23,610	-	57,638
U.S. Department of the Interior:						
Direct Program:						
PILT - Payment in Lieu of Taxes	15.226	N/A	-	21,519	-	24,434
U.S. Department of Health and Human Services						
Pass-Through Programs From:						
Missouri Department of Social Services						
Foster Care - Title IV-E	93.658	N/A	-	159	-	191
U.S. Department of the Treasury Pass-Through						
Programs From:						
Missouri State Treasurer						
COVID19: Coronavirus Relief Fund	21.019	N/A	-	-	268,297	1,740,860
Election Assistance Commission Pass-Through						
Programs From:						
Missouri Secretary of State						
COVID19: Help America Vote Act Grant	90.404	N/A	-	-	-	23,114
Election Assistance Commission:						
Direct Program:						
Delta Regional Authority Grant	90.201	N/A	-	-	-	49,693
U.S. Environmental Protection Agency:						
Direct Program:						
Diesel Emission Reduction Act Grant	66.039	N/A	-	-	-	41,250
U.S. Department of Homeland Security						
Pass-Through Programs From:						
Missouri Department of Public Safety						
Disaster Grants - Public Assistance Grants	97.036	DR-MO-4317	-	365,956	-	-
Disaster Grants - Public Assistance Grants	97.036	DR-MO-4451	-	-	-	35,235
Homeland Security Grant Program	97.067	N/A	-	11,307	-	-
Total U.S. Department of Homeland Security			-	377,263	-	35,235
Total Expenditures of Federal Awards			\$ -	\$ 422,551	\$ 268,297	\$ 1,972,415

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the County of Ste. Genevieve (the County) under programs of the federal government for the years ended December 31, 2020 and 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or changes in net position of the County.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles in the Uniform Guidance, with the exception of CFDA 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principals, certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 INDIRECT COST RATE

The County has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

SECTION I - SUMMARY OF THE AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:

Unmodified - Regulatory Basis

Internal control over financial reporting:

Material weakness(es) identified? _____ yes _____ X no

Significant deficiency(ies) identified that are not considered to be a material weakness(es)? _____ yes _____ X none reported

Noncompliance material to financial statements noted? _____ yes _____ X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? _____ yes _____ X no

Significant deficiency(ies) identified that are not considered to be a material weakness(es)? _____ X yes _____ none reported

Type of auditors' report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? _____ X yes _____ no

Identification of major programs:

CFDA Number(s)

Name of Federal Program or Cluster

21.019

Coronavirus Relief Fund

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee? _____ yes _____ X no

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

SECTION II – FINANCIAL STATEMENT FINDING

No financial statement findings reported under *Government Auditing Standards*.

**COUNTY OF STE. GENEVIEVE
STE. GENEVIEVE, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

SECTION III – FEDERAL AWARD FINDING

2020-001 **Federal Grantor:** US Department of Treasury, US Department of Transportation, US Environmental Protection Agency

Pass-Through Grantor: Missouri State Treasurer, Missouri Department of Transportation

Federal CFDA Number: 21.019, 20.205 and 66.039

Program Title: Coronavirus Relief Fund, Highway Planning and Construction, Diesel Emission Reduction Act Grant

Award Years: 2019 and 2020

Type of Finding: Significant Deficiency in Internal Controls over Compliance

Criteria: Title 2 U.S. Code of Federal Regulations Part 200, requires auditees to prepare an accurate SEFA containing awards expended, CFDA title and number, award number, name of the Federal agency, and name of the pass-through entity.

Condition: When performing a reconciliation of the draft Schedule of Expenditures of Federal Awards (SEFA) provided by the County to the actual expenditures for 2019 and 2020, it was noted that the draft schedule of federal expenditures contained an error that initially reported the incorrect federal expenditures for CFDA numbers 21.019, 20.205, and 66.039.

Effect: Federal expenditures on the SEFA were incorrect.

Questioned Costs: None.

Cause: Expenditures for several programs were not updated for actual expenses based on underlying records.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend management reconcile the SEFA with the general ledger at year end to ensure that all costs are captured. Actual expenditures should also be reported rather than revenue.

Views of Responsible Officials: There is no disagreement with the audit finding.

SUE WOLK, COUNTY CLERK
COUNTY OF STE GENEVIEVE
STATE OF MISSOURI

55 South Third Street, Room 2
Ste. Genevieve, MO 63670
Phone: 573-883-5589, ext. 2
Fax: 573-883-7202

Amanda Kuehn
Deputy County Clerk

Michele Gatzemeyer
Deputy County Clerk

Kim MacMillan
Deputy County Clerk

**COUNTY OF STE. GENEVIEVE
CORRECTIVE ACTION PLAN
YEARS ENDED DECEMBER 31, 2019, AND 2020**

The County of Ste. Genevieve respectfully submits the following corrective action plan for the year ended December 31, 2020, and 2019.

Audit period: 1/1/2019 – 12/31/2020

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FINANCIAL STATEMENT AUDIT

No financial statement findings reported under Government Auditing Standards.

FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

US Department of Treasury, US Department of Transportation, US Environmental Protection Agency

2020-001 Coronavirus Relief Fund, Highway Planning and Construction, Diesel Emission Reduction Act Grant – CFDA No. 21.019, 20.205 and 66.039

Recommendation: We recommend management reconcile the SEFA with the general ledger at year end to ensure that all costs are captured. Actual expenditures should also be reported rather than revenue.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Management will enact a process to reconcile the SEFA to the general ledger.

Name(s) of the contact person(s) responsible for corrective action: Sue Wolk

Planned completion date for corrective action plan: December 31, 2021

If there are any questions regarding this plan, please call Sue Wolk at (573)-883-5589 ext. 2.

Sincerely,



Sue Wolk

Ste. Genevieve County Clerk



Nicole Galloway, CPA

Missouri State Auditor

Lawrence County

Report No. 2021-120

December 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Lawrence County

County Collector's Controls and Procedures	Office personnel do not always issue receipt slips for duplicate tax receipt payments or deposit intact. Also, County Collector's office personnel do not always record the method of payment accurately in the property tax system and do not reconcile the composition of receipts (cash, check, money order, or debit/credit card) recorded in the property tax system to the composition of deposits. The County Collector does not prepare adequate bank reconciliations for the main bank account and does not prepare bank reconciliations for the partial payment bank account. In addition, the County Collector does not prepare monthly lists of liabilities for either bank account to reconcile to the available cash balances. The County Collector has not established procedures to routinely follow up on outstanding checks in the main bank account. Personal commissions received for the collection of city taxes are not reported to the Internal Revenue Service as employee compensation by the county.
Property Tax System	The County Clerk and/or County Commission did not review and approve outlawed 2010 personal property taxes totaling \$49,189 in March 2020, and outlawed 2011 personal property taxes totaling \$50,835 in March 2021. The County Collector's annual settlement for the year ended February 28, 2021, did not include 2010 taxes outlawed during the year, totaling \$49,189, resulting in the annual settlement being incomplete and inaccurate. The County Clerk does not have procedures in place to ensure aggregate abstracts are accurate.
Public Administrator's Controls and Procedures	The Public Administrator does not always file status reports or asset inventory reports in compliance with state law. The Public Administrator does not provide adequate supporting documentation to the court for the annual settlements or status reports of wards/estates, and does not always obtain court approval for large purchases. The Public Administrator has not adequately segregated accounting duties and does not perform documented supervisory reviews of detailed accounting and bank records.
Sheriff's Controls and Procedures	Sheriff's office personnel have not performed a physical inventory of seized property since November 2019. Sheriff's office personnel do not have proper controls and procedures in place to ensure all costs for boarding non-state prisoners are adequately billed to the prisoner upon release and pursued. Sheriff's office personnel did not retain records from the prior commissary system.
Personnel Policies	County officials do not always follow established written personnel policies.
Electronic Data Security	The County Assessor, County Collector, and Prosecuting Attorney have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Officials and employees in the offices of the County Assessor, County Collector, and Recorder of Deeds are not required to have a minimum number of characters in the passwords. In addition, the County Collector's employees share computers in the office and do not log off and log back on with their unique user identification and password when using the property tax system.

Electronic Communications Policy	The county has not developed certain electronic records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Fair**.*

All reports are available on our website: auditor.mo.gov

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Lawrence County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

County Commission
and
Officeholders of Lawrence County

We have audited certain operations of Lawrence County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2020. The objectives of our audit were to:

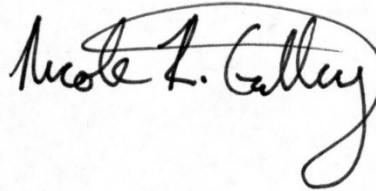
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Lawrence County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

Lawrence County Management Advisory Report State Auditor's Findings

1. County Collector's Controls and Procedures

Controls and procedures in the County Collector's office need improvement. The County Collector's office collected approximately \$30.3 million in property taxes and other receipts during the year ended February 28, 2021.

1.1 Receipting and recording

Office personnel do not always issue receipt slips for duplicate tax receipt payments or deposit intact. Also, office personnel do not always record the method of payment accurately in the property tax system and do not reconcile the composition of receipts (cash, check, money order, or debit/credit card) recorded in the property tax system to the composition of deposits.

We reviewed 10 daily deposits, 9 judgmentally selected from November 2020 and 1 related to our cash count performed on June 9, 2021.¹ Of the 10 deposits reviewed, we identified 6 deposits where the composition of receipts in the property tax system differed from the composition of the deposit. Differences were due to office personnel entering the incorrect method of payment into the property tax system, not recording all duplicate tax receipt payments received, and issuing cash refunds for overpayments made by check. Office personnel did not document any explanations for these differences on the daily collection reports.

Failure to implement adequate receipting, recording, and depositing procedures increases the risk that loss, theft, or misuse of money received will occur and go undetected.

1.2 Reconciliations and liabilities

The County Collector does not prepare adequate bank reconciliations for the main bank account and does not prepare bank reconciliations for the partial payment bank account. In addition, the County Collector does not prepare monthly lists of liabilities for either bank account to reconcile to the available cash balances.

While the County Collector identifies and reconciles outstanding checks to the main account bank balance, he does not have procedures to identify deposits in transit and reconcile them to the bank balance. The checkbook register balance of \$371,990 agreed to the reconciled bank balance for February 28, 2021. However, this amount was understated because deposits in transit totaling \$58,558 were not recorded in the checkbook register when the reconciliation was prepared. Adjusting the checkbook register balance and reconciled bank balance for these deposits resulted in an available cash balance of \$430,548. The County Collector indicated liabilities would consist of undistributed February collections and bank interest. However, these liabilities totaled \$402,164, resulting in an unidentified balance of \$28,384. The County Collector could not identify what additional liabilities were

¹ Due to the nature of the sample, the results cannot be projected to the population.



Lawrence County
Management Advisory Report - State Auditor's Findings

included in this balance. The County Collector indicated he does not prepare a list of liabilities because he believes he is disbursing all of the money collected during the month.

Properly accounting for deposits in transit and performing adequate monthly bank reconciliations helps ensure accurate records are kept and increases the likelihood errors will be identified and corrected timely. Regular identification and comparison of liabilities to the available cash balance and investigation of any differences is necessary to ensure accounting records are in balance, all amounts received are disbursed, and money is available to satisfy all liabilities.

1.3 Outstanding checks

The County Collector has not established procedures to routinely follow up on outstanding checks in the main bank account. As of February 28, 2021, 19 checks totaling \$5,719 had been outstanding for over a year, with the oldest check dating back to 2013. On March 8, 2021, the County Collector disbursed \$4,002 related to 14 outstanding checks dated from 2013 to 2017 to the County Treasurer for deposit into General Revenue rather than submitting the funds to the State Treasurer's office Unclaimed Property as required by state law. The County Collector indicated he held onto the checks for this long because he thought they would eventually clear the bank. While the County Collector was aware of the requirement to send these checks to Unclaimed Property, he felt the county could better use these funds for county expenditures. The County Treasurer indicated she was unaware these funds related to outstanding checks until we inquired about them.

Procedures to routinely follow up on outstanding checks are necessary to prevent the accumulation of money in the account and ensure the checks are appropriately reissued to the payee or the money is disbursed as provided by state law. Section 447.532, RSMo, provides that any funds held by a political subdivision that remain unclaimed for more than 3 years should be turned over to the Missouri State Treasurer's Unclaimed Property Division.

1.4 City commissions

Personal commissions received for the collection of city taxes are not reported to the Internal Revenue Service (IRS) as employee compensation by the county. The County Collector has written agreements with 7 cities for property tax collection services that provide for him to withhold and personally retain a 3.75 percent commission on all city tax collections. The County Collector pays himself commissions for the collection of city taxes totaling about \$19,000 annually outside of the county payroll process. The County Collector indicated he previously communicated his interest in the commissions going through the county payroll process, but the County Commission did not want this because this compensation comes from the cities and not the county.



Lawrence County
Management Advisory Report - State Auditor's Findings

Since the payments for commissions are not processed through the county payroll system, they have not been reported on the employee's W-2 forms, appropriate payroll taxes were not withheld, and the employer's share of payroll taxes is not paid. IRS regulations require individuals treated as employees to have all compensation reported on W-2 forms. To ensure all compensation is properly reported and taxed, all compensation should be paid through the normal county payroll process. The failure to properly report and tax all wages could result in penalty and interest charges assessed against the county.

Similar conditions
previously reported
Recommendations

Similar conditions to sections 1.1 and 1.2 were noted in our prior 2 audit reports.

The County Collector:

- 1.1 Issue receipt slips for all money received, record method of payment accurately, and reconcile the composition of receipts to the composition of deposits.
- 1.2 Ensure adequate monthly bank reconciliations are prepared accounting for outstanding checks, deposits in transit, and other reconciling items. In addition, the County Collector should prepare a monthly list of liabilities and reconcile the listing to the available cash balance. Any unreconciled differences should be promptly investigated and resolved.
- 1.3 Establish procedures to routinely investigate outstanding checks. Old outstanding checks should be voided and reissued to payees that can be readily located. If payees cannot be located, the money should be disposed of in accordance with state law.
- 1.4 Work with the County Commission and County Clerk to ensure all compensation is paid through the county's normal payroll process, properly taxed, and reported to the IRS as employee compensation.

Auditee's Response

- 1.1 *The County Collector will look into methods to implement this recommendation.*
- 1.2 *The County Collector will look into this recommendation.*
- 1.3 *The County Collector will look into procedures to ensure compliance with state law.*
- 1.4 *The County Collector will work with the County Commission and County Clerk regarding this recommendation.*



2. Property Tax System

Controls and procedures over the property tax system need improvement.

2.1 Outlawed property taxes

The County Clerk and/or County Commission did not review and approve outlawed 2010 personal property taxes totaling \$49,189 in March 2020, and outlawed 2011 personal property taxes totaling \$50,835 in March 2021. As a result, outlawed property taxes, which constitute changes to the amount of taxes the County Collector is charged with collecting, were not monitored and errors or irregularities could have gone undetected. According to the County Collector, he makes a verbal request to the property tax system programmers each year, in March, to remove all the delinquent property taxes for a particular year from the system. However, he does not generate a detail report of taxes to be outlawed for the County Clerk or County Commission to approve before making the request to the system programmers. Instead, he tells the County Clerk which year's taxes were outlawed after the programmers make the deletions. He indicated he did not realize the importance of communicating the outlawed property taxes to the County Commission.

Sections 137.260 and 137.270, RSMo, assign responsibility to the County Clerk for making corrections to the tax books with the approval of the County Commission. If it is not feasible for the County Clerk to make corrections to the tax books, an independent reconciliation of approved outlawed property taxes to actual changes made to the property tax system would help to ensure changes are proper.

2.2 Accuracy of annual settlements

The County Collector's annual settlement for the year ended February 28, 2021, did not include 2010 taxes outlawed during the year, totaling \$49,189, resulting in the annual settlement being incomplete and inaccurate. The County Collector indicated outlawed property taxes are not included on the annual settlement because once the property taxes are outlawed, the property taxes are no longer included in the charges to be collected for the year. While the outlawed taxes were removed in March 2020, they were still on the delinquent tax books at March 1, 2020, and should have been included on the annual settlement.

Incomplete and/or inaccurate annual settlement information reduces the effectiveness of the settlement as a mechanism for accounting for all money the County Collector is charged with collecting.

2.3 Aggregate abstracts

The County Clerk does not have procedures in place to ensure aggregate abstracts are accurate.

- The County Clerk did not accurately prepare the 2020 land and personal property tax aggregate abstract. The December 2020 aggregate abstract



Lawrence County Management Advisory Report - State Auditor's Findings

did not report the 2020 real estate tax increment financing and city miscellaneous taxes totaling \$14,172 that were included on the current real estate tax book generated by the County Collector's office. The County Clerk indicated these were new taxes levied for the county for fiscal year ended February 28, 2021, and she forgot to include them with the other amounts on the 2020 aggregate abstract.

- The County Clerk did not accurately prepare the 2019 and prior years back tax aggregate abstract. The total real estate taxes reported on the back tax aggregate abstract filed in April 2020 was understated by \$172,942 because it did not include various city back taxes. In addition, the total personal taxes reported on the back tax aggregate abstract filed in March 2021 was understated by \$50,835 because the County Clerk excluded property taxes outlawed in March 2021.

Section 137.295, RSMo, requires the County Clerk to prepare these reports and forward them to the Department of Revenue and State Tax Commission upon completion of delinquent tax books and upon assessment of current tax books. Failure to reconcile these reports to the current and delinquent tax books decreases the accuracy of the reports and what is charged to the County Collector to collect.

Recommendations

- 2.1 The County Clerk and County Commission ensure outlawed taxes are properly reviewed and approved.
- 2.2 The County Collector prepare complete and accurate annual settlements.
- 2.3 The County Clerk establish procedures to ensure tax aggregate abstracts are prepared accurately.

Auditee's Response

- 2.1 *The County Clerk and County Commission provided the following response:*

The County Clerk and County Commission will work with the County Collector to review and approve outlawed taxes.

The County Collector provided the following response:

The County Collector will work with the County Commission and County Clerk to implement the recommendation.

- 2.2 *The County Collector will implement this recommendation.*
- 2.3 *The County Clerk will review procedures in place and make adjustments to ensure accuracy in the future.*



Lawrence County
Management Advisory Report - State Auditor's Findings

3. Public Administrator's Controls and Procedures

3.1 Status reports and asset inventory

Controls and procedures in the Public Administrator's office need improvement. The Public Administrator is the court-appointed personal representative for wards or decedent estates of the Circuit Court, Probate Division. The Public Administrator's office was responsible for the financial activity of 104 wards and estates as of December 31, 2020.

The Public Administrator does not always file status reports or asset inventory reports in compliance with state law. We reviewed a judgmentally selected sample of 11 cases² with annual settlements or status reports due between January 2020 and June 2021.

For 3 of the 11 cases, the Public Administrator was required to file a status report; but the Public Administrator improperly filed a guardian's status report (no financial activity included) instead of a guardian and conservator status report (includes limited financial activity). The Public Administrator indicated she used the status report form supplied by the Circuit Court, Probate Division Clerk and did not realize she was using the wrong form until we brought it to her attention. The Probate Division Clerk indicated she knew of the other form, but did not communicate this to the Public Administrator.

In addition, for one of the cases requiring a status report, the Public Administrator did not file an asset inventory report with the Circuit Court, Probate Division after being appointed Guardian/Conservator for the ward. This inventory report, due June 26, 2020, has not been filed as of November 2, 2021. The Public Administrator indicated she had forgotten to file the inventory report with the court and that the court did not remind her she had not submitted it.

Sections 475.270.3 and 475.270.4, RSMo, require the Public Administrator, as conservator, to report annually, in a form prescribed by the court, the financial status and yearly activity of the ward or estate. Filing of the proper status report is necessary for the court to properly oversee the administration of cases and reduce the possibility that errors, loss, theft, or misuse of funds will go undetected. Section 475.145, RSMo, requires the Public Administrator, as conservator, to submit to the court an inventory and appraisal of all property of the ward within 30 days of appointment to conservator.

3.2 Supporting documentation and purchase approval

The Public Administrator does not provide adequate supporting documentation to the court for the annual settlements or status reports of wards/estates. In addition, the Public Administrator does not always obtain court approval for large purchases.

² Due to the nature of the sample, the results cannot be projected to the population.



Lawrence County
Management Advisory Report - State Auditor's Findings

The Public Administrator submits the bank statements with the annual settlements, but the bank statements do not always contain copies of checks issued and no other financial information is filed with the status reports. The Public Administrator indicated the court does not require her to submit supporting documentation, such as invoices, when filing annual settlements or status reports. Also, the Public Administrator issued a \$1,915 check for the purchase of furniture for a ward without approval of the Circuit Judge, Probate Division. She indicated she had forgotten to obtain a court order authorizing the purchase of the furniture for the ward.

Without additional supporting documentation and without prior approval for large purchases, it is difficult for the court to assess the validity and reasonableness of costs charged to and paid by wards of the Public Administrator. It also increases the possibility that errors, loss, theft, or misuse of funds will occur and go undetected.

3.3 Segregation of duties

The Public Administrator has not adequately segregated accounting duties and does not perform documented supervisory reviews of detailed accounting and bank records. The Public Administrator's Deputy is responsible for receipting, recording, depositing money, preparing most disbursements, and reconciling the bank accounts. The Public Administrator indicated she reviews the monthly bank reconciliations; however, she does not document any reviews. In addition, the Public Administrator's signature stamp is not adequately controlled. The Deputy uses the signature stamp to make disbursements, but does not apply her initials next to the signature. The Deputy indicated she is the only one who uses the stamp so it is assumed to have been used by her.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, depositing, disbursing, and reconciling money. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and bank records are essential. In addition, proper controls over the use of the signature stamp would reduce the possibility that loss, theft, or misuse of funds will go undetected.

Recommendations

The Public Administrator:

- 3.1 Ensure annual status reports and asset inventory reports are filed accurately and timely.
- 3.2 Submit adequate supporting documentation with annual settlements and status reports filed for wards/estates. In addition, obtain court approval prior to making large purchases.



Lawrence County
Management Advisory Report - State Auditor's Findings

Auditee's Response

- 3.3 Segregate accounting duties or ensure documented independent or supervisory reviews of detailed accounting and bank records are performed. In addition, the Public Administrator should establish controls over the use of the signature stamp.
- 3.1 *To ensure I use the correct status report forms, I will ask court personnel every 6 months if there have been any changes in the annual status reports. To ensure I get the asset inventory reports turned in within a 30 day period, I will make a checklist to put into a folder to be placed in each new client's file, so that each item that needs to be done will get done in a timely manner.*
- 3.2 *I will submit supporting documentation with the annual settlements and status reports. I will also obtain a court order prior to making purchases over \$500.*
- 3.3 *I will perform documented reviews of detailed accounting and bank records, including each reconciliation, every month. I recently established procedures requiring the user to initial by the stamped signature.*

4. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The Sheriff's office processed receipts for civil paper service, concealed carry weapon permits, bonds, and other miscellaneous receipts totaling approximately \$107,700 during the year ended December 31, 2020.

4.1 Seized property

Sheriff's office personnel have not performed a physical inventory of seized property since November 2019. In addition, the Sheriff does not periodically review cases and dispose of related seized property items. The Evidence Custodian indicated they were performing spot checks of the seized property for a few months after the full physical inventory was performed, but stopped performing the checks as no concerns were identified.

Considering the often sensitive nature of seized property, adequate internal controls are essential and would significantly reduce the risk of loss, theft, or misuse of the property. Complete and accurate inventory control records should be maintained, and periodic physical inventories performed with the results compared to inventory records to ensure seized property is accounted for properly. Section 542.301, RSMo, provides the requirements for the disposition of seized property that has not been forfeited or returned to the claimant.

A similar condition was noted in our prior audit report.

4.2 Prisoner boarding

Sheriff's office personnel do not have proper controls and procedures in place to ensure all costs for boarding non-state prisoners are adequately billed to



Lawrence County Management Advisory Report - State Auditor's Findings

the prisoner upon release and pursued. The Sheriff's office has software that tracks inmate time in jail and the costs involved in housing the inmates, but the Sheriff's office does not bill out those costs once an inmate is released. The Jail Administrator indicated board bills were billed through court costs until April 2019 when the Missouri Supreme Court ruled incarceration costs could not be included with court costs. He indicated the court is still responsible for billing/collecting costs for state prisoners, but this changed the responsibility for billing/collecting the costs for non-state prisoners to the Sheriff's office. The Sheriff indicated they do not have the personnel resources to perform continued attempts for collection of incarceration costs.

Procedures should be established to ensure all prisoner housing is properly billed and payments are received, recorded, and appropriately transmitted. Unpaid board bills should be monitored and appropriate follow-up action should be taken to ensure payment is properly received. Failure to bill and monitor unpaid amounts due may result in the costs of housing these prisoners resting solely on the county.

4.3 Record retention

Sheriff's office personnel did not retain records from the prior commissary system. The commissary vendor and system changed in June 2020, and the Sheriff's office personnel no longer have access to this system. The Sheriff and his Lieutenant indicated they attempted to create a copy of the records from the prior system when transitioning to the new vendor's system, but the prior vendor removed their access before they could create the copy. The Sheriff further indicated all reports generated during their monthly reviews were stored on the server owned by the prior vendor. After their access was denied, they requested records from the prior vendor, but the vendor did not supply them.

Retention of records is necessary to ensure the validity of transactions and provide an audit trail. Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. Record retention schedules can be found on the Secretary of State's website.³

Recommendations

The Sheriff:

- 4.1 Ensure a periodic inventory is conducted and reconciled to the seized property evidence log and investigate any differences.

³ <https://www.sos.mo.gov/archives/localrecs/schedules>



Lawrence County
Management Advisory Report - State Auditor's Findings

Auditee's Response

- 4.2 Develop procedures to track, monitor, and pursue collection of costs for boarding non-state prisoners.
- 4.3 Retain all records in accordance with state law.
- 4.1 *We are currently in the process of performing a complete inventory and will conduct random checks throughout the year to ensure we are in compliance. Periodic inventories will be performed and reconciled to the seized property log going forward. Any differences will be investigated and resolved.*
- 4.2 *We are currently working with our jail management system provider to develop procedures to implement this recommendation.*
- 4.3 *In the future, we will ensure we retain copies of all records.*

5. Personnel Policies

County officials do not always follow established written personnel policies. We identified the following:

- The Sheriff approves employee requests to carry vacation leave balances past their anniversary dates, but does not obtain prior approval from the County Commission as required by county policy. In addition, the Sheriff does not always retain documentation of these approvals. The Sheriff indicated he did not think it was necessary to inform the County Commission or the County Clerk's office every time a request was made as the County Clerk's office reconciles the leave balances with him at least once per year and he can let them know then about approving the request. The County Clerk indicated she does reconcile the leave balances with the Sheriff's office to resolve the issues with leave carried forward or forfeited. While this reconciliation may resolve discrepancies in county leave records, it does not represent an approval of the County Commission as required by policy.
- Some county employees used vacation time before their compensatory time was exhausted. County policy requires compensatory time be used before vacation time. The Payroll Clerk indicated he relies on the department heads to enforce the policy. The County Clerk indicated employees choose to use their vacation time before their compensatory time because vacation time expires and compensatory time does not, and she does not enforce the county policy for this reason.

County policy, Article 9, Section 9.2.(a), requires unused vacation time be forfeited each year on the employee's anniversary date. Employees may not accrue additional vacation leave unless they have prior permission from the department head and the County Commission. County policies, Article 6, Section 6.4.(a) and Article 9, Section 9.1.(b), require compensatory time to



Lawrence County
Management Advisory Report - State Auditor's Findings

be depleted before using vacation time. Written personnel policies and strict compliance with those policies are necessary to ensure equitable treatment of employees and prevent misunderstandings.

A similar condition was noted in our prior 3 audit reports.

Recommendation

The County Commission work with other county officials to ensure compliance with personnel policies and review and update personnel policies as necessary.

Auditee's Response

The County Commission provided a written response. See Appendix.

The County Clerk provided the following response:

The County Clerk will take this under advisement and look into a better procedure and possible policy change.

6. Electronic Data Security

Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data.

The County Assessor, County Collector, and Prosecuting Attorney have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in these offices are not required to change passwords periodically to help ensure they remain known only to the assigned user. Officials and employees in the offices of the County Assessor, County Collector, and Recorder of Deeds are not required to have a minimum number of characters in the passwords. In addition, the County Collector's employees share computers in the office and do not log off and log back on with their unique user identification and password when using the property tax system. The County Assessor indicated if passwords had to be changed more frequently the passwords would be less secure as his staff would write down their passwords to reduce the risk of forgetting them. The County Collector indicated he and his staff do not change passwords, and they share user identification and passwords for simplicity. The Prosecuting Attorney indicated he did not realize the necessity to require his staff to change their passwords periodically until brought to his attention.

Passwords are necessary to authenticate access to computers. The security of computer passwords is dependent upon keeping them confidential. However, since passwords do not have to be periodically changed or contain a minimum number of characters in certain offices and are shared by employees in one office, there is less assurance they are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Passwords should be unique and confidential and changed



Lawrence County
Management Advisory Report - State Auditor's Findings

periodically to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

Recommendation

The County Commission work with other county officials to require confidential passwords for each employee that contain a minimum number of characters and are periodically changed to prevent unauthorized access to county computers and data.

Auditee's Response

The County Commission provided a written response. See Appendix.

7. Electronic Communication Policy

The county has not developed certain electronic records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms. The elected officials indicated they were not aware of these requirements and did not recognize that business conducted on personal devices and accounts should also be retained as part of county records.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.⁴

The County Commission can help ensure compliance with state law by developing written policies to address the use of personal email, social media and message accounts, and management and retention of electronic communications.

Recommendation

The County Commission work with the other county officials to develop written records management and retention policies to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division Electronic Communications Guidelines.

Auditee's Response

The County Commission provided a written response. See Appendix.

⁴ Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed August 26, 2021.

Lawrence County

Organization and Statistical Information

Lawrence County is a county-organized, third-class county. The county seat is Mount Vernon.

Lawrence County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 84 full-time employees and 15 part-time employees on December 31, 2020.

In addition, county operations include the health department, Board for Developmentally Disabled, and the Senior Citizens Service Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2021	2020
Bob Senninger, Presiding Commissioner	\$	36,096
Tim Selvey, Associate Commissioner		34,096
David Botts, Associate Commissioner		34,096
Pam Robertson, Recorder of Deeds (1)		7,277
Gary Emerson, Recorder of Deeds (1)		43,758
Tammy Riebe, County Clerk		51,661
Don Trotter, Prosecuting Attorney		143,487
Brad DeLay, Sheriff		58,181
Kathy S. Fairchild, County Treasurer		51,661
Scott Lakin, County Coroner		18,368
Janice Martin, Public Administrator		51,661
Kelli McVey, County Collector (2), year ended February 28,	70,974	
Doug Bowerman, County Assessor, year ended August 31,		51,661
Aaron Austin, County Surveyor (3)		

- (1) Gary Emerson passed away in November 2020. Pam Robertson served as interim Recorder of Deeds until she was appointed as the Recorder of Deeds effective January 1, 2021.
- (2) Includes \$19,141 of commissions earned for collecting city property taxes.
- (3) Compensation on a fee basis.

Appendix

Lawrence County

County Commission's Response



LAWRENCE COUNTY COMMISSION

1 Courthouse Square Suite 101
MT. VERNON, MISSOURI 65712
Phone: (417) 466-3666 • Fax: (417) 466-4348



DAVID BOTTS
COMMISSIONER WESTERN DISTRICT

BOB SENNINGER
PRESIDING COMMISSIONER

TIM SELVEY
COMMISSIONER EASTERN DISTRICT

November 18, 2021

Dear Ms. Whitis:

Thank you for your thorough audit of the Lawrence County government. The items specifically directed to the County Commission; findings 2.1, 5, 6, and 7, will be thoughtfully examined. The recommendations offered by you and your colleagues will be taken under advisement as we are currently revising and creating an updated employee handbook and policy manual with the assistance of Lexipol. Lexipol is a consulting service specializing in comprehensive risk management, policy and personnel manuals and training for public safety and local governments.

We will add your concerns and recommendations to the list of items to consider as we work on our updated manual.

Sincerely,

Bob Senninger
Presiding Commissioner
Lawrence County



Nicole Galloway, CPA

Missouri State Auditor

City of Homestead Village

Report No. 2021-119

December 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the City of Homestead Village

Missing Money	The audit identified at least \$4,348 recorded sewer receipts not deposited from January 1, 2018, to December 31, 2020. In addition, the former City Clerk falsified her 2019 customer ledger by indicating payments occurred on her account when they had not.
Accounting Controls and Procedures	The Board has not adequately segregated accounting duties or ensured a documented supervisory or independent review over various financial accounting functions is performed. Receipt slips are not issued for all money received and a receipt ledger is not maintained. Sewer receipts are not deposited intact or timely. Sewer payments were not accurately recorded in customer ledgers and the method and date of payment was not always indicated. The composition of receipts is not reconciled to the composition of deposits, and checks and money orders received are not restrictively endorsed upon receipt. The former City Clerk did not perform bank reconciliations for the city's 3 bank accounts.
Sewer System Controls and Procedures	Late penalties are not always charged in accordance with city ordinance and water services were not disconnected (shut off) in accordance with city ordinance and provisions of a contract with the Public Water Supply District providing water to the city's residents. The city does not perform monthly reconciliations of total billings, payments received, and amounts remaining unpaid for sewer services, and a summary of delinquent accounts is not prepared and provided to the Board of Aldermen for review. The city does not have an ordinance regarding partial payments by customers and while a formal policy addressing this topic was adopted by the Board, it is not always followed. Partial payments were made by customers without entering into a written pay agreement and without Board approval. The city has not obtained annual audits of its sewer system as required by state law.
Budgets, Published Financial Statements, and Financial Reporting	City officials did not prepare annual budgets for city funds for the years ended December 31, 2020, 2019, and 2018, as required by state law. City officials do not publish semiannual financial statements and do not file timely annual financial reports with the State Auditor's Office as required by state law.
Disbursements	The Board's review and approval of disbursements was not adequately documented. Most disbursements were not specifically approved by the Board and invoices were not signed or initialed by the Board. The city does not have contracts with the company that maintains the sewer system or City Attorney and did not document the reasons for classifying the City Clerk as an independent contractor rather than an employee. The city did not prepare and file 1099 forms with the Internal Revenue Service (IRS) for amounts paid to the City Attorney or former City Clerk in 2019.

Sunshine Law	The Board did not always comply with the Sunshine Law regarding closed meetings. Open meeting minutes did not document the specific reasons or section of law allowing the meeting to be closed and meeting notices and agendas either did not include a statement that a closed meeting would be held or did not include the specific section of law allowing the closed meeting. Some topics discussed and voted on in closed meetings were not allowable under the Sunshine Law. The city provided no basis for the estimated fees for a record request and it is not clear if the cost estimate reflected a reasonable cost. The Board has not adopted a written policy regarding public access to city records as required by state law.
Ordinances	City ordinances are not organized, complete, or codified.

In the areas audited, the overall performance of this entity was **Poor**.*

All reports are available on our website: auditor.mo.gov

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

City of Homestead Village

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the Honorable Mayor
and
Members of the Board of Aldermen
City of Homestead Village, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit the City of Homestead Village. We have audited certain operations of the city in fulfillment of our duties. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2019. The objectives of our audit were to:

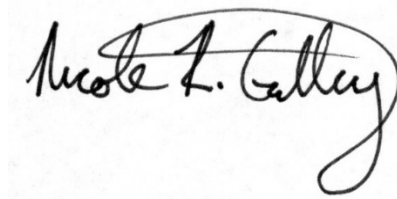
1. Evaluate the city's internal controls over significant management and financial functions.
2. Evaluate the city's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.
4. Determine the extent of money missing from the city.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the city, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the city's management and was not subjected to the procedures applied in our audit of the city.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, (3) the need for improvement in management practices and procedures, and (4) missing money totaling at least \$4,348. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Homestead Village.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is written in a cursive style with a large, looping "y" at the end.

Nicole R. Galloway, CPA
State Auditor

City of Homestead Village

Management Advisory Report

State Auditor's Findings

1. Missing Money

The audit identified at least \$4,348¹ in recorded sewer receipts that were not deposited from January 1, 2018, to December 31, 2020. In addition, the former City Clerk falsified her 2019 customer ledger by indicating payments occurred on her account when they had not. Based on the timing and amounts of money missing during 2018, it is likely additional money is missing in periods prior to January 2018.

The State Auditor's Office (SAO) identified discrepancies between recorded sewer receipts and amounts deposited during initial test work. The SAO performed additional work and determined from January through December 2019 money was missing. The SAO notified the Board of Aldermen of the discrepancies and missing money in the fall of 2020. The City Clerk resigned her position as of December 31, 2020, and is referred to throughout the remainder of this report as the former City Clerk. The city had employed Marla Berndt as the City Clerk since 2012 and she was the city's only employee. A new City Clerk was hired in January 2021 but resigned in August 2021. Another City Clerk was hired in August 2021 and continues to serve in that position.

As stated in the State Auditor's Report, the scope of our audit included, but was not necessarily limited to the year ended December 31, 2019. After identification of missing money during 2019, we applied limited procedures to receipts for the period January to December 2018 and January to December 2020 for the purpose of identifying and quantifying additional missing money.

The former City Clerk recorded payments received to ledgers maintained for each sewer customer and issued a receipt slip if requested, but did not ensure payments were consistently and properly recorded in customers' ledgers. A Board member also occasionally accepted payments from sewer customers and issued the customer a receipt slip before transmitting the money to the former City Clerk for recording and deposit. The former City Clerk also prepared deposit summaries for most deposits made from 2018 to 2020. These summaries were typically handwritten on a sheet of paper, which sometimes included a copy of the deposit slip, and documented the payee and amount for receipts making up the deposit. The summaries prepared in 2020 also included the method of payment in most instances. When the method of payment was not documented, we determined it by comparing payment records to the deposit contents provided by the bank.

Undeposited cash receipts

Recorded cash receipts totaling at least \$4,228 (see Appendix A) were not deposited from January 1, 2018, to December 31, 2020. City officials could

¹ Amounts presented in the report findings are rounded to the nearest dollar. The amounts presented in Appendix A are not rounded.



City of Homestead Village
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not provide some customer ledgers and deposit summaries. In addition, some receipt slips had been removed from the receipt slip book. Deposits slips did not include detail on the customers' payments included in each deposit but we used available records, including bank records, to determine amounts received and payments deposited.

Undeposited check payments Seven sewer receipts paid by check or money order, totaling \$280, were recorded in customer ledgers during 2018 and 2019, but could not be traced to a deposit.

Former City Clerk Four of these seven receipts, totaling \$160, were recorded by the former City Clerk as check payments in her customer ledger from June through November 2019, but were not deposited. The former City Clerk provided us customer ledgers on November 12, 2019, which included her own ledger. This ledger (see Appendix B) indicated 6 check payments were made from June 2019 through November 2019. Prior to June 2019, Board members and the former City Clerk were not charged for sewer service.

Initial work indicated the payment recorded for the former City Clerk for September 2019 in her ledger did not trace to a deposit. The former City Clerk could not provide a canceled check or other documentation as proof the check was issued or negotiated. We notified Board members and the Mayor of our concerns in September 2020.

Subsequently, the former City Clerk notified the Board she had not been paying her sewer bill. The sewer deposit made on October 5, 2020, included a check dated October 3, 2020, for \$888 from the former City Clerk, representing payment on her sewer account from June 2019 through December 2020, and included late fees for delinquent months. This payment included the amounts due for the 4 months for which payments were recorded in her ledger but a payment was not actually made, totaling \$160. This \$160 has been used to reduce the check shortage in Appendix A.

In addition, the \$888 payment from the former City Clerk did not take into account 2 payments from the former City Clerk, totaling \$80, that were made and deposited during 2019, as well as the \$16 in late fees (\$8 per month) corresponding to these 2 payments. We identified these 2 check payments in bank deposits on June 12, 2019, and December 16, 2019, for \$40 each. As a result of the City Clerk making these 2 payments in 2019, the \$888 payment included an overpayment of \$96. The \$96 overpayment has been used to reduce the cash shortage in Appendix A.

Former City Clerk customer ledger The former City Clerk provided us another copy of her 2019 customer ledger (see Appendix C) on October 22, 2020, after we requested additional information. This ledger was different than the previous version we received and showed no payments had been made on her account. The initial customer



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ledger indicated the former City Clerk was paying monthly and was used to conceal that payments were not being made.

Other missing check payments

The other 3 receipts that we could not trace to a deposit, totaling \$120, were recorded in customer ledgers in 2018, with no payment method documented. Each of these customers typically paid by either a check or money order. However, no check or money orders could be traced to a deposit and these payments are missing.

All deposits to the Sewer Fund bank account (excluding transfers) from January 2018 to December 2020 are presented in Appendix A. Those with missing money are identified as a negative amount in the total undeposited column.

Overall conclusion

The lack of segregation of duties, inadequate controls and the absence of oversight by the Board as discussed in the remainder of the report, resulted in the missing receipts going undetected.

Recommendation

The Board of Aldermen work with law enforcement officials regarding prosecution of the missing money and take the necessary actions to seek restitution for amounts missing.

Auditee's Response

We will fully cooperate with law enforcement officials regarding any prosecution of the missing funds and will take necessary actions to seek restitution.

2. Accounting Controls and Procedures

Accounting controls and procedures need improvement. Bank records indicate the city received approximately \$75,000 in taxes, sewer fees, and other receipts during the year ended December 31, 2019.

2.1 Segregation and oversight

The Board has not adequately segregated accounting duties or ensured a documented supervisory or independent review over various financial accounting functions is performed.

The City Clerk is responsible for most financial duties of the city including receipting money, preparing deposits, posting transactions to the accounting system, preparing invoices for payment, making disbursements, preparing monthly bank reconciliations, transferring money between bank accounts, and preparing financial reports for Board meetings. The City Clerk is also responsible for preparing utility bills and monitoring accounts receivables. Board members indicated they were reviewing some financial records of the city, such as bank statements, but failed to implement significant reviews of depositing functions.



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Proper segregation of duties helps ensure all transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of accounting and bank records are needed.

2.2 Receipting, recording, and depositing

The city's procedures for receipting, recording, and depositing money need improvement.

- Receipt slips are not issued for all money received and a receipt ledger is not maintained to document all payments received, along with the date paid and method of payment. Besides the former City Clerk issuing receipt slips for payments received, a Board member also occasionally accepted sewer payments, issued receipt slips, and transmitted those payments to the former City Clerk, who was responsible for recording payments received in customer ledgers.
- The former City Clerk did not deposit sewer receipts intact or timely. From 2018 to 2020, deposits were generally made approximately 3 times a month. We identified several instances in which certain sewer receipts were withheld from a deposit and then included in a subsequent deposit. One customer paid \$480 cash on September 29, 2020, and was issued a receipt slip by the former City Clerk. The payment received was not posted to the customer ledger for 2020 and was not deposited until December 28, 2020. In addition, the city copy of this receipt slip had been removed from the receipt slip book and the customer had to be contacted by a Board member to obtain a copy of the receipt slip.
- Sewer payments were not accurately recorded in customer ledgers and the method and date of payment was not always indicated. We identified instances in which the amounts paid and receipted by the former City Clerk were not fully recorded in customer ledgers. For example, a receipt slip was issued for a \$940 cash payment in May 2020, but a cash payment of only \$573 was recorded in the customer's ledger, along with a notation in the top corner of the ledger indicating a \$200 deposit was paid. The remaining \$167 was not recorded in the customer ledger. The deposit summary for the June 5, 2020, deposit listed the payment as \$940 cash, which agreed to the amount of cash deposited. During 2018, we identified numerous payments in deposits that were either not recorded in a customer ledger or a customer ledger could not be located or provided.
- The composition of receipts is not reconciled to the composition of deposits. Deposit summaries were prepared for most deposits made by the former City Clerk from 2018 to 2020, and could serve as a receipt listing of all payments received. However, these summaries did not include all payments made and recorded in customer ledgers and often did not include the date paid or method of payment. The summaries were



City of Homestead Village Management Advisory Report - State Auditor's Findings

not reconciled to amounts recorded in customer ledgers or to amounts actually deposited and were not reviewed by an independent person. A deposit on February 18, 2020, totaling \$768, consisted of all but 2 payments recorded from February 7, 2020, to February 15, 2020, and included no cash. Customer ledgers indicated a \$120 cash payment and a \$40 money order payment were recorded on February 15, 2020, that were not part of the \$768 deposit. The \$40 money order was subsequently deposited on February 21, 2020. The \$120 cash payment was not listed on a deposit summary and was not deposited.

- Checks and money orders received are not restrictively endorsed upon receipt and are only endorsed when deposits are prepared. None of the 11 checks on hand during our November 18, 2019, cash count were endorsed.

Board members indicated they relied on the former City Clerk to maintain the accounting system and establish adequate procedures, but failed to provide oversight to ensure duties were properly performed.

Failure to implement adequate receipting, recording, and depositing procedures increases the risk that loss, theft, or misuse of money will occur and increases the likelihood that errors will go undetected.

2.3 Bank reconciliations

The former City Clerk did not perform bank reconciliations for the city's 3 bank accounts. Check registers and the computerized accounting system are not accurate or kept up to date for these accounts, and as a result, accurate bank reconciliations cannot be performed.

The preparation and retention of formal monthly bank reconciliations is necessary to ensure accounting records are accurate and in balance and to identify errors timely. Maintaining an accurate book balance for each account would also aid in preparing the monthly bank reconciliations and monitoring the bank balances.

Recommendations

The Board of Aldermen:

- 2.1 Segregate the accounting duties to the extent possible and implement appropriate reviews and monitoring procedures.
- 2.2 Ensure receipt slips are issued for all payments received and are posted to a receipt ledger, the method of payment is indicated for all payments received, deposits are made timely and intact, and payments received are posted to customer ledgers accurately. In addition, ensure the composition of receipts is reconciled to the composition of deposits and checks and money orders are restrictively endorsed immediately upon receipt.



City of Homestead Village
Management Advisory Report - State Auditor's Findings

Auditee's Response

- 2.3 Ensure monthly bank reconciliations are prepared for all bank accounts and book balances are maintained and accurate.
- 2.1 *We will develop procedures for Board members to provide oversight of the accounting functions performed by the City Clerk.*
- 2.2 *We agree. Receipt slips are now issued for all money received and posted to a receipts ledger, which allow the City Clerk to account for the numerical sequence. The method of payment is indicated for all payments received and deposits are now made intact twice weekly. We have recently begun utilizing a computerized utility system to perform billings and track individual customer accounts. We will develop a process for Board oversight of financial records, which will include a documented review of the composition of receipt slips compared to the composition of deposits. Checks and money orders are now restrictively endorsed upon receipt.*
- 2.3 *We agree with the recommendation. The City Clerk is in the process of completing bank reconciliations for all city bank accounts from January 2020 to present. Book balances are now accurately maintained.*

3. Sewer System Controls and Procedures

Sewer system controls and procedures need improvement. The city provided sewer services to approximately 75 customers in 2019. Sewer fees collected totaled approximately \$37,000 during the year ended December 31, 2019.

A ledger is kept for each customer, by calendar year, that is used to track amounts charged, payments made, and open balances.

3.1 Late penalties and shut off procedures

Late penalties are not always charged in accordance with city ordinance and water services were not disconnected (shut off) in accordance with city ordinance and provisions of a contract with the Public Water Supply District (PWSD) providing water to the city's residents. In addition, the date water services are subject to disconnection per the city ordinance is different than the disconnection date printed on the customer sewer bills. We noted numerous instances in which late penalties were not assessed properly and shut offs were not initiated even after significant delinquent balances had accumulated.

In April 2018, the city approved a contract with the local PWSD to terminate customer water service for nonpayment of city sewer bills. The contract indicates when the city determines that sewer charges remain unpaid and are in arrears more than 30 days after a written notice is provided, the city can request water service be terminated. A review of customer ledgers for 2019 and 2020 identified several customers had balances more than 30 days delinquent without shut off procedures being initiated. In 2020, one of these



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customers had a balance that remained delinquent more than 7 months. In addition, a listing of requests for shut offs was not maintained or provided to the Board. Minutes of Board meetings regularly listed discussion or enforcement of sewer bills as a topic on the agenda for meetings, but details of the discussion was not documented in the minutes. Without adequate documentation, it is unclear if city officials were consistent in their treatment of delinquent customers.

City Ordinance 2012-5 states any payment not received by the 15th day of the month billed will be charged an additional 20 percent penalty for late payment and any customer not paying by the 15th is subject to disconnection of service. Customers billings indicate that accounts not paid by the 25th day of the month will be shut off, although we saw no documentation that date was approved by the Board. Allowing customers to receive service without paying reduces the incentive to make payments, reduces city receipts, and could impact the utility rates for other paying customers. To ensure all customers receive equitable treatment and city revenue is maximized, service shut off criteria need to be reported accurately on billing statements and procedures established to ensure penalty provisions in the ordinance are enforced and any variance from the ordinance properly approved.

3.2 Delinquent accounts

The city does not perform monthly reconciliations of total billings, payments received, and amounts remaining unpaid for sewer services. Although delinquent amounts are recorded in customer ledgers, a summary of delinquent accounts is not prepared and provided to the Board for review.

At our request, a delinquent account listing totaling \$12,725, was prepared as of June 15, 2020, and included both active and inactive accounts. Customer ledgers were not available to support some account balances listed. We reviewed the available customer ledgers, some of which included multiple pages dating back several years, and found several were either incomplete or inaccurate. Some customer ledgers contained notes documenting the balance as of a certain year-end, that would then carry forward to the next year, or only indicated entries for payments for certain periods, but did not indicate any billing entries or include a running balance. Some customer ledgers contained mathematical errors resulting in the actual delinquent balance being different than the balance indicated on the delinquent account listing.

In addition, the delinquent account listing was incomplete. In 2017, the city placed liens on 16 properties for delinquent sewer charges totaling approximately \$28,000. Eleven of the 16 accounts were not included on the delinquent account listing. The former City Clerk indicated one account had been paid, but the lien on the property had not been removed. The delinquent balances related to the 10 remaining accounts are still outstanding and should have been included on the listing. Board members indicated this topic was discussed with the former City Clerk regularly and they were unaware of how



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the ledgers were actually being maintained because the ledgers were not provided to the Board for review.

Monthly reconciliations are necessary to ensure that all accounting records balance, transactions have been properly recorded, and any errors or discrepancies are detected timely. To ensure adequate follow-up procedures are performed, city officials need to maintain a listing of all delinquent amounts that is periodically reviewed by the Board.

3.3 Partial payments

The city does not have an ordinance regarding partial payments by customers and while a formal policy addressing this topic was adopted by the Board, it is not always followed. In addition, partial payments were made without entering into a written payment agreement and without Board approval. A policy was adopted in May 2018 allowing customers delinquent on sewer bills to avoid shut off by paying 25 percent of their delinquent amount at that time and \$100 per month in addition to the current month's bill until the account is current. We noted several customers who made partial payments from May 2018 to December 2020 that were not made in accordance with the terms of this policy. For example, one customer with a delinquent balance of \$243 made a partial payment of \$125 in June 2020, but then made no payment on the account until October 2020, but did not have service cut off. Pay agreements were not obtained for any customers making partial payments and none of the partial payments were approved by the Board.

An ordinance is necessary to establish and formalize the policies and procedures in place for determining when payment agreements are allowed, how the payment amount is to be established, and the approval process for these arrangements. In addition, a signed written payment agreement is necessary to indicate the intent of the customer to pay the outstanding balance and to aid in accounting for and collection of amounts due.

3.4 Annual audits

The city has not obtained annual audits of its sewer system as required by state law. Board members indicated they were unaware of this requirement.

Section 250.150, RSMo, requires the city obtain annual audits of the sewer system and the cost be paid from revenues received from the system.

Recommendations

The Board of Aldermen:

- 3.1 Ensure late penalties are charged in accordance with city ordinance and update the delinquent date reported on utility statements to agree with city ordinance and ensure it is consistently enforced. In addition, a record of shut offs should be maintained, along with any relevant documentation.



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- 3.2 Require monthly reconciliations be performed of the amounts billed to amounts collected and delinquent accounts, and review a listing of delinquent accounts periodically. In addition, ensure records of customer account activity and delinquent balances are complete, mathematically accurate, and reviewed by an independent person periodically.
- 3.3 Establish an ordinance formalizing the policy and procedures allowing customers to make partial payments, and include obtaining a written payment agreement.
- 3.4 Obtain annual audits of the sewer system as required by state law.

Auditee's Response

- 3.1 *We agree with the recommendation. Late penalties are automatically assessed by the utility software system and the delinquent date printed on utility billings has been updated to comply with the ordinance. The City Clerk runs monthly reports from the utility software system to determine if delinquent notices need to be sent to initiate the shut off process. We will begin having the City Clerk prepare a listing each month of delinquent notices sent, but the actual notices are being maintained in our files.*
- 3.2 *We agree and have already implemented this recommendation. This reconciliation is now run monthly by the City Clerk using our utility software and customer utility records are now complete, accurate, and will be included in the oversight procedures adopted by the Board.*
- 3.3 *We agree and will work with our attorney to adopt an ordinance formalizing when partial payments can be accepted, which will include obtaining a written payment agreement with the customer.*
- 3.4 *We will solicit proposals from audit firms to obtain an audit of the sewer system for the year ended December 31, 2021.*

4. Budgets, Published Financial Statements, and Financial Reporting

The city did not prepare complete annual budgets, publish financial statements, or submit annual financial reports as required by state law.

4.1 Budgets

City officials did not prepare annual budgets for city funds for the years ended December 31, 2020, 2019, and 2018, as required by state law. Neither the



City of Homestead Village Management Advisory Report - State Auditor's Findings

Mayor nor the former City Clerk were aware of when the last time a budget was prepared and indicated they were unaware of this requirement.

Section 67.010, RSMo, requires an annual budget be prepared that presents a complete financial plan for the ensuing budget year and sets specific guidelines for the format. A complete and well-planned budget, in addition to meeting statutory requirements, can serve as a useful management tool by establishing specific financial expectations for each area of city operations. It also assists in setting tax levies and informing the public about city operations and current finances. In addition, Section 67.080, RSMo, provides that no expenditures of public money should be made unless it is authorized in the budget.

4.2 Published financial statements

City officials do not publish semiannual financial statements as required by state law. As a result, information regarding the city's financial activity and condition is not available to all citizens. The former City Clerk indicated she was unaware of this requirement.

Section 79.160, RSMo, requires the Board to prepare and publish financial statements semiannually that include a full and detailed account of the receipts, disbursements, and indebtedness of the city.

4.3 Filing of financial reports

City officials do not file timely annual financial reports with the SAO as required by state law. The city's financial report for the year ended December 31, 2018, due by June 30, 2019, was not filed until December 10, 2019. The required addendum for 2018 was not submitted to the SAO until February 20, 2020. The city's financial report for the year ended December 31, 2019, due by June 30, 2020, was not submitted until July 15, 2020. The city's financial report for the year ended December 31, 2020, due by June 30, 2021, was not submitted until August 16, 2021. In addition, the financial reports filed for 2018 and 2019 were not accurate. Cash balances reported did not agree to bank records for any of the funds and both reports contained mathematical errors. Also, no financial reports were filed with the SAO for the years ended December 31, 2017, 2016, or 2015. The former City Clerk indicated she had been unaware of this requirement but learned of it around the time the audit started and tried to file timely after that.

Section 105.145, RSMo, requires each political subdivision to file annual reports of its financial transactions with the SAO. Section 105.145.5, RSMo, prohibits members of the governing body from receiving compensation or payment of expenses after the deadline to submit the financial statement and until the financial statement is submitted to the SAO. Section 105.145.9, RSMo, subjects political subdivisions to a fine of \$500 per day for missing filing deadlines. In addition, 15 Code of State Regulations (CSR) 40-3.030, requires each political subdivision to file annual financial reports within 6 months of the end of the subdivision's fiscal year.



City of Homestead Village
Management Advisory Report - State Auditor's Findings

Recommendations

The Board of Aldermen:

- 4.1 Prepare annual budgets for all funds that contain all information required by state law.
- 4.2 Publish semiannual financial statements as required by state law.
- 4.3 Submit annual financial reports (including the addendum) to the State Auditor's Office as required by state law.

Auditee's Response

- 4.1 *We agree and will make every effort to get a budget prepared and adopted for 2022 by the end of 2021.*
- 4.2 *We agree and will ensure the semiannual financial statements are published in the future.*
- 4.3 *We agree and will ensure these required reports are submitted timely in the future.*

5. Disbursements

Disbursements procedures need improvement.

5.1 Disbursement review and approval

The Board's review and approval of disbursements was not adequately documented. Although Board minutes often documented specific approval of a few pending payments, this approval did not include most disbursements. In addition, invoices were not signed or initialed by the Board. The former City Clerk also indicated copies of check registers covering the previous month's activity for each fund were presented to the Board at meetings, but these registers were not signed or initialed by the Board. Board members indicated they were unaware of the importance of documenting their review of disbursement records.

To adequately document the Board's review and approval of all disbursements, a complete and detailed listing of disbursements needs to be prepared, signed or initialed by the Board members to indicate their approval, and retained with the official minutes. In addition, review of supporting documentation by the Board or someone independent of the disbursement process is needed before payment is made. Failure to properly review all invoices and supporting documentation, and to document authorizations, increases the possibility of inappropriate disbursements occurring.

5.2 Contract labor and employee classifications

The city does not have contracts with the company that maintains the sewer system or City Attorney and did not document the reasons for classifying the City Clerk as an independent contractor rather than an employee. The city did not prepare and file 1099 forms with the Internal Revenue Service (IRS) for amounts paid to the City Attorney and the former City Clerk in 2019. The city



City of Homestead Village Management Advisory Report - State Auditor's Findings

did not withhold payroll and income taxes from payments made to the former City Clerk, totaling \$6,200, during 2019.

The city does not maintain written contracts to define job responsibilities for the sewer company or City Attorney. During the year ended December 31, 2019, the city paid the sewer company \$11,824 and the City Attorney \$3,425. It is unclear why these various issues occurred.

Establishing written contracts helps specify the services to be rendered and the manner and amount of compensation to be paid. In addition, Section 432.070, RSMo, requires contracts of political subdivisions be in writing. Written contracts are necessary to ensure all parties are aware of their duties and responsibilities and to provide protection to both parties. Section 105.300, RSMo, defines an elected or appointed officer or employee of a political subdivision as an employee for Social Security and Medicare tax purposes. For employees, the IRS requires employers to report compensation on W-2 forms and withhold and remit income and payroll taxes. Similarly, Chapter 143, RSMo, includes requirements for reporting wages and withholding state income taxes. Sections 6041 to 6050Y of the Internal Revenue Code require non-wage payments of at least \$600 in one year to an individual be reported to the federal government on a 1099 form.

Recommendations

The Board of Aldermen:

- 5.1 Review and document approval of all disbursements and supporting documentation.
- 5.2 Obtain and retain written contracts for services that specify the services to be rendered and the manner and amount of compensation to be paid and ensure 1099 forms are issued in accordance with IRS regulations. The Board should also ensure all persons hired by the city are properly classified as employees or contract employees in compliance with state and federal laws and regulations, and all compensation paid is subject to income and payroll taxes and properly reported.

Auditee's Response

- 5.1 *Currently, a Board member and the Mayor are signing checks and reviewing supporting documentation at that time. The City Clerk will begin preparing a listing of all disbursements to present to the Board for approval at monthly meetings. Supporting documentation will be available for review by any Board member.*
- 5.2 *Contracts have now been obtained with the sewer operator and City Attorney and we will ensure contracts are in place when necessary in the future. 1099 forms were issued when necessary for 2020 and*



City of Homestead Village
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will be issued when necessary in the future. We will discuss and get advice from the city attorney on employee classifications.

6. Sunshine Law

The Board did not always ensure compliance with the Sunshine Law.

6.1 Closed meetings

The Board did not always comply with the Sunshine Law regarding closed meetings.

Reasons for closed meetings

Open meeting minutes did not document the specific reasons or section of law allowing the meeting to be closed for any of the 8 closed meetings held between January 1, 2018, and December 31, 2019. In addition, several meeting notices and agendas did not include a statement that a closed meeting would be held or did not include the specific section of law allowing the closed meeting.

Section 610.022, RSMo, requires public bodies announce the specific reasons allowed by law for going into a closed meeting and to enter the vote and reason into the minutes. The section also limits discussion topics and actions in closed meetings to only those specifically announced prior to closure. Section 610.020.1, RSMo, requires public entities to give notice of the time, date, and place of each meeting, and its tentative agenda, to advise the public of matters to be considered.

Allowable topics

Some topics discussed and voted on in closed meetings were not allowable under the Sunshine Law. For example, closed meeting minutes indicated the Board approved a policy allowing partial payments for delinquent sewer accounts, discussed and approved a bid for road repairs, and approved a raise for the former City Clerk. There are situations in which some of these topics could be appropriate for closed meetings, if the meetings were closed as provided by law, but the meeting minutes did not contain the specific section permitting closure. Board members indicated they relied on the former City Attorney to advise them on Sunshine Law compliance.

Section 610.021, RSMo, provides that the discussion topics and actions in closed meetings should be limited to only those specifically allowed by law.

6.2 Records requests

The city provided no basis for the estimated fees for a record request and it is not clear if the cost estimate reflected a reasonable cost.

A December 30, 2018, Sunshine Law request for copies of every customer sewer ledger from January 2000 to December 2018 resulted in an estimated cost of \$823 (one month's salary at that time of \$500 for the former City Clerk and \$323 for copies). The Board agreed to an estimated cost of \$664 in the January 9, 2019, closed meeting so it is not clear how the estimate increased to \$823. Because of the cost, the requestor did not obtain the information.



City of Homestead Village Management Advisory Report - State Auditor's Findings

Board members indicated they relied on the former City Clerk to estimate the time required to make these copies and did not know why the estimated cost changed.

Section 610.026, RSMo, allows a maximum of 10 cents per page plus an hourly fee for copying public records, not to exceed the average hourly rate of pay of clerical staff, plus the actual costs incurred for any research time for processing the request. To ensure fair and equitable treatment for citizens, charges for record requests need to be in compliance with state law, properly reflected on the record request form, consistently applied to all requestors, and accurately estimated.

6.3 Public access policy

The Board has not adopted a written policy regarding public access to city records as required by state law. A written policy regarding public access to city records would establish guidelines for the city to make records available to the public. Such policies typically identify a person to contact, provide an address to mail such requests, and establish fees that may be assessed for providing copies of public records. Board members indicated they were unaware a written policy was required.

Section 610.023, RSMo, lists requirements for making records available to the public. Section 610.026, RSMo, allows the city to charge fees for providing access to and/or copies of public records and provides requirements related to fees. Section 610.028, RSMo, requires a written policy regarding release of information under the Sunshine Law.

Recommendations

The Board of Aldermen:

- 6.1 Ensure proper notification and agendas for public meetings are posted, specific reasons for closing a meeting are documented in the open minutes, and only topics allowed by state law are discussed in closed meetings.
- 6.2 Ensure charges for record requests are in compliance with the Sunshine law, properly reflected on record request forms, and consistently applied to all requestors.
- 6.3 Develop a written public access policy for city records.

Auditee's Response

- 6.1 *We agree and our current City Clerk is posting proper notification and agendas for all public meetings. We will ensure reasons for closing a meeting are documented in the open minutes in the future and will make a greater effort to ensure closed meetings include only allowable topics.*



City of Homestead Village
Management Advisory Report - State Auditor's Findings

- 6.2 *We agree and will work with the City Attorney to ensure record requests are handled appropriately in the future.*
- 6.3 *We will adopt a policy for how the public can access city records by March 2022.*

7. Ordinances

City ordinances are not organized, complete, or codified. Some ordinances are out of date, and city officials did not know when the ordinances were last codified. Board members indicated updating ordinances was not a topic that had been discussed in recent years.

- Ordinances are not maintained in an organized manner. At least 2 different binders contained ordinances and a table of contents is not maintained. Also, the city does not maintain an index of all ordinances passed and rescinded.
- The city does not have ordinances establishing the compensation of Board members or the City Clerk. Until June 2019, Board members were compensated by receiving free sewer services instead of paying the \$40 monthly sewer fees. A Board member indicated this policy had been in place since 2004. The former City Clerk was paid \$550 a month that included \$50 for cleaning city hall per the Board minutes. The former City Clerk also received free sewer services until June 2019.
- The city has not adopted an ordinance establishing elected officials terms, procedures for credit card usage, or for entering into pay agreements with sewer customers.

Because ordinances passed by the Board to govern the city and its residents have the force and effect of law, it is important ordinances be complete and organized and in compliance with state laws. In addition, ordinances documenting approved salary amounts help ensure equitable treatment and prevent any misunderstandings. Section 79.270, RSMo, authorizes the Board to fix the compensation of all city officials and employees by ordinance.

Recommendation

The Board of Aldermen ensure ordinances are maintained in a complete and well-organized manner, and establish an index of all ordinances passed and rescinded. The Board should establish by ordinance, the terms and compensation for all city officials and employees, procedures for credit card usage, and procedures for pay agreements with sewer customers.

Auditee's Response

We will work with the City Attorney to ensure ordinances are updated where necessary, including adopting ordinances addressing terms of office and compensation for city officials and employees and partial payment requirements. Credit card usage has been discontinued.

City of Homestead Village

Organization and Statistical Information

The City of Homestead Village is located in Ray County. The city was incorporated as a village in 1972, but voters approved a classification change in 1986 to a fourth-class city. The city employed one part-time employee on December 31, 2019.

City operations include sewer services and maintenance of streets.

Mayor and Board of Aldermen

The city government consists of a mayor and 4-member board of aldermen. The members are elected for 2-year terms. The mayor is elected for a 2-year term, presides over the board of aldermen, and votes only in the case of a tie. The Mayor and Board of Aldermen, at December 31, 2019, are identified below. The Mayor and Board of Aldermen receive no compensation, although they received free sewer services (\$40 per month) until June 2019.

Frank James, Mayor (1)
Aimee Chapa, Alderwoman (2)
Denzil Jones, Alderman (1)
Jim Hutson, Alderman (3)
Mary Pasalich, Alderwoman (1)

- (1) These individuals were re-elected to their positions in April 2021.
- (2) Aimee Chapa resigned her position in March 2021 and Fred Welch was appointed in April 2021 to fill this position.
- (3) Jim Hutson passed away in June 2020 and Kathy Romang was appointed in August 2020 to fill this position. She resigned in January 2021 and Chuck Hamill was appointed in February 2021 to fill this position.

Financial Activity

A summary of the city's financial activity, prepared using the city's bank statements, for the year ended December 31, 2019, follows:



City of Homestead Village
Organization and Statistical Information

City of Homestead Village
Schedule of Receipts, Disbursements, and Changes in Cash Balances
Year Ended December 31, 2019

		General Fund	Sewer Fund	Road Fund	Total
(1) RECEIPTS	\$	19,145	37,167	18,960	75,272
(1) DISBURSEMENTS		16,416	24,402	7,916	48,734
RECEIPTS OVER (UNDER) DISBURSEMENTS		2,729	12,765	11,044	26,538
CASH BALANCE, JANUARY 1, 2019		18,280	44,157	2,883	65,320
CASH BALANCE, DECEMBER 31, 2019	\$	21,009	56,922	13,927	91,858

(1) Receipts and disbursements presented include transfers between funds.

City of Homestead Village

Supporting Documentation of Missing Money

The following appendixes provide supporting documentation for the missing money discussed in MAR finding number 1 and are summarized in the following table.

Appendix	Type of Supporting Documentation
A	Undeposited Utility Receipts
B	Original Customer Ledger - Former City Clerk
C	Revised Customer Ledger - Former City Clerk

Appendix A

City of Homestead Village
Undeposited Utility Receipts

Deposit Date	Cash Received (1)	Recorded Checks Received	Unrecorded Checks (2)	Total Receipts	Cash Deposited	Checks Deposited	Total Deposited	Cash Long (Short)	Checks Long (Short)	Total Undeposited
1/2/2018	\$ 40.00	880.00	80.00	1,000.00	40.00	960.00	1,000.00	0.00	0.00	0.00
1/8/2018	0.00	720.00	40.00	760.00	0.00	760.00	760.00	0.00	0.00	0.00
1/24/2018	240.00	940.00	40.00	1,220.00	0.00	980.00	980.00	(240.00)	0.00	(240.00)
2/13/2018	0.00	963.00	136.00	1,099.00	0.00	1,099.00	1,099.00	0.00	0.00	0.00
2/27/2018	40.00	658.00	0.00	698.00	0.00	658.00	658.00	(40.00)	0.00	(40.00)
3/12/2018	120.00	1,010.00	40.00	1,170.00	120.00	1,050.00	1,170.00	0.00	0.00	0.00
4/9/2018	40.00	1,693.00	120.00	1,853.00	0.00	1,813.00	1,813.00	(40.00)	0.00	(40.00)
4/16/2018	40.00	1,160.00	40.00	1,240.00	0.00	1,200.00	1,200.00	(40.00)	0.00	(40.00)
4/23/2018	0.00	80.00	2,416.00	2,496.00	0.00	2,496.00	2,496.00	0.00	0.00	0.00
5/8/2018	80.00	1,046.00	84.00	1,210.00	0.00	1,130.00	1,130.00	(80.00)	0.00	(80.00)
6/11/2018	0.00	360.00	0.00	360.00	0.00	360.00	360.00	0.00	0.00	0.00
6/12/2018	271.50	1,548.00	461.50	2,281.00	0.00	2,009.50	2,009.50	(271.50)	0.00	(271.50)
6/18/2018	80.00	480.00	437.91	997.91	40.00	877.91	917.91	(40.00)	(40.00)	(3) (80.00)
7/2/2018	160.00	1,423.00	180.00	1,763.00	0.00	1,603.00	1,603.00	(160.00)	0.00	(160.00)
7/9/2018	0.00	880.00	0.00	880.00	0.00	840.00	840.00	0.00	(40.00)	(3) (40.00)
7/16/2018	1,144.50	792.00	100.00	2,036.50	1,144.50	892.00	2,036.50	0.00	0.00	0.00
8/8/2018	120.00	1,510.00	0.00	1,630.00	0.00	1,510.00	1,510.00	(120.00)	0.00	(120.00)
8/14/2018	0.00	400.00	48.00	448.00	0.00	448.00	448.00	0.00	0.00	0.00
8/27/2018	80.00	528.00	0.00	608.00	0.00	528.00	528.00	(80.00)	0.00	(80.00)
9/11/2018	100.00	1,210.00	0.00	1,310.00	100.00	1,170.00	1,270.00	0.00	(40.00)	(3) (40.00)
9/29/2018	1,000.00	5,426.75	0.00	6,426.75	700.00	5,426.75	6,126.75	(300.00)	0.00	(300.00)
10/9/2018	0.00	1,340.00	0.00	1,340.00	0.00	1,340.00	1,340.00	0.00	0.00	0.00
10/16/2018	80.00	764.00	0.00	844.00	120.00	764.00	884.00	40.00	0.00	40.00
10/31/2018	0.00	468.00	82.00	550.00	0.00	550.00	550.00	0.00	0.00	0.00
11/9/2018	400.00	1,100.00	0.00	1,500.00	400.00	1,100.00	1,500.00	0.00	0.00	0.00
11/26/2018	360.00	1,028.00	0.00	1,388.00	200.00	1,028.00	1,228.00	(160.00)	0.00	(160.00)
12/10/2018	0.00	976.00	0.00	976.00	0.00	976.00	976.00	0.00	0.00	0.00
12/17/2018	40.00	628.00	0.00	668.00	40.00	628.00	668.00	0.00	0.00	0.00
12/20/2018	205.00	40.00	0.00	245.00	225.00	40.00	265.00	20.00	0.00	20.00
Total 2018	4,641.00	30,051.75	4,305.41	38,998.16	3,129.50	34,237.16	37,366.66	(1,511.50)	(120.00)	(1,631.50)

Appendix A

City of Homestead Village
Undeposited Utility Receipts

Deposit Date	Cash Received (1)	Recorded	Unrecorded Checks (2)	Total Receipts	Cash Deposited	Checks Deposited	Total Deposited	Cash	Checks	Total	
		Checks Received						Long (Short)	Long (Short)	Undeposited	
1/6/2019	160.00	1,624.00	0.00	1,784.00	120.00	1,624.00	1,744.00	(40.00)	0.00	(40.00)	
1/10/2019	0.00	320.00	0.00	320.00	0.00	320.00	320.00	0.00	0.00	0.00	
1/16/2019	1,030.00	520.00	0.00	1,550.00	1,030.00	520.00	1,550.00	0.00	0.00	0.00	
1/22/2019	0.00	260.00	0.00	260.00	0.00	260.00	260.00	0.00	0.00	0.00	
2/6/2019	0.00	1,802.00	168.00	1,970.00	0.00	1,970.00	1,970.00	0.00	0.00	0.00	
2/12/2019	75.00	472.00	0.00	547.00	75.00	472.00	547.00	0.00	0.00	0.00	
2/23/2019	80.00	868.00	0.00	948.00	80.00	868.00	948.00	0.00	0.00	0.00	
3/11/2019	80.00	2,140.00	0.00	2,220.00	80.00	2,140.00	2,220.00	0.00	0.00	0.00	
3/19/2019	440.00	448.00	0.00	888.00	440.00	448.00	888.00	0.00	0.00	0.00	
3/25/2019	0.00	300.00	0.00	300.00	0.00	300.00	300.00	0.00	0.00	0.00	
4/8/2019	40.00	1,304.00	0.00	1,344.00	40.00	1,304.00	1,344.00	0.00	0.00	0.00	
4/23/2019	240.00	740.00	0.00	980.00	0.00	740.00	740.00	(240.00)	0.00	(240.00)	
5/13/2019	48.00	1,438.00	0.00	1,486.00	48.00	1,438.00	1,486.00	0.00	0.00	0.00	
5/22/2019	40.00	488.00	0.00	528.00	40.00	488.00	528.00	0.00	0.00	0.00	
6/10/2019	120.00	1,096.00	0.00	1,216.00	120.00	1,096.00	1,216.00	0.00	0.00	0.00	
6/12/2019	0.00	200.00	0.00	200.00	0.00	200.00	200.00	0.00	0.00	0.00	
6/12/2019	80.00	160.00	0.00	240.00	80.00	160.00	240.00	0.00	0.00	0.00	
6/18/2019	0.00	660.00	0.00	660.00	0.00	660.00	660.00	0.00	0.00	0.00	
7/9/2019	50.00	1,514.00	0.00	1,564.00	50.00	1,474.00	1,524.00	0.00	(40.00)	(4)	(40.00)
7/17/2019	0.00	852.00	0.00	852.00	0.00	852.00	852.00	0.00	0.00		0.00
8/12/2019	298.00	1,412.00	0.00	1,710.00	250.00	1,412.00	1,662.00	(48.00)	0.00		(48.00)
8/19/2019	40.00	846.00	0.00	886.00	0.00	806.00	806.00	(40.00)	(40.00)	(4)	(80.00)
8/31/2019	0.00	136.00	40.00	176.00	0.00	176.00	176.00	0.00	0.00		0.00
9/9/2019	568.00	1,000.00	0.00	1,568.00	0.00	960.00	960.00	(568.00)	(40.00)	(4)	(608.00)
9/17/2019	40.00	1,204.00	0.00	1,244.00	40.00	1,204.00	1,244.00	0.00	0.00		0.00
10/7/2019	0.00	1,960.00	0.00	1,960.00	0.00	1,920.00	1,920.00	0.00	(40.00)	(4)	(40.00)
10/17/2019	260.00	1,236.00	0.00	1,496.00	0.00	1,236.00	1,236.00	(260.00)	0.00		(260.00)
10/30/2019	776.00	368.00	0.00	1,144.00	0.00	368.00	368.00	(776.00)	0.00		(776.00)
11/14/2019	128.00	1,602.70	8.00	1,738.70	128.00	1,610.70	1,738.70	0.00	0.00		0.00
11/21/2019	0.00	576.00	0.00	576.00	0.00	576.00	576.00	0.00	0.00		0.00
12/9/2019	140.00	1,116.00	40.00	1,296.00	100.00	1,156.00	1,256.00	(40.00)	0.00		(40.00)
12/16/2019	80.00	680.00	0.00	760.00	80.00	680.00	760.00	0.00	0.00		0.00
12/26/2019	0.00	408.00	0.00	408.00	0.00	408.00	408.00	0.00	0.00		0.00
Total 2019	4,813.00	29,750.70	256.00	34,819.70	2,801.00	29,846.70	32,647.70	(2,012.00)	(160.00)		(2,172.00)

Appendix A

City of Homestead Village
Undeposited Utility Receipts

Deposit Date	Cash Received (1)	Recorded Checks Received	Unrecorded Checks (2)	Total Receipts	Cash Deposited	Checks Deposited	Total Deposited	Cash Long (Short)	Checks Long (Short)	Total Undeposited
1/6/2020	0.00	1,592.00	0.00	1,592.00	0.00	1,592.00	1,592.00	0.00	0.00	0.00
1/13/2020	200.00	944.00	0.00	1,144.00	0.00	824.00	824.00	(200.00)	(120.00)	(5) (320.00)
1/21/2020	0.00	1,040.00	0.00	1,040.00	0.00	1,000.00	1,000.00	0.00	(40.00)	(5) (40.00)
2/7/2020	40.00	968.00	0.00	1,008.00	40.00	968.00	1,008.00	0.00	0.00	0.00
2/18/2020	120.00	768.00	0.00	888.00	0.00	768.00	768.00	(120.00)	0.00	(120.00)
2/21/2020	0.00	184.00	0.00	184.00	0.00	184.00	184.00	0.00	0.00	0.00
3/2/2020	200.00	883.00	0.00	1,083.00	100.00	883.00	983.00	(100.00)	0.00	(100.00)
3/12/2020	0.00	1,264.00	0.00	1,264.00	0.00	1,264.00	1,264.00	0.00	0.00	0.00
3/16/2020	45.00	160.00	0.00	205.00	45.00	160.00	205.00	0.00	0.00	0.00
3/30/2020	40.00	584.00	0.00	624.00	0.00	584.00	584.00	(40.00)	0.00	(40.00)
4/6/2020	0.00	680.00	0.00	680.00	0.00	680.00	680.00	0.00	0.00	0.00
4/16/2020	40.00	1,210.00	0.00	1,250.00	40.00	1,210.00	1,250.00	0.00	0.00	0.00
5/1/2020	1,049.25	320.00	0.00	1,369.25	1,049.25	320.00	1,369.25	0.00	0.00	0.00
5/12/2020	0.00	1,496.00	0.00	1,496.00	0.00	1,496.00	1,496.00	0.00	0.00	0.00
5/18/2020	40.00	560.00	0.00	600.00	40.00	560.00	600.00	0.00	0.00	0.00
5/27/2020	120.00	488.00	0.00	608.00	120.00	488.00	608.00	0.00	0.00	0.00
6/5/2020	940.00	808.00	0.00	1,748.00	940.00	808.00	1,748.00	0.00	0.00	0.00
6/16/2020	0.00	1,164.00	0.00	1,164.00	0.00	1,164.00	1,164.00	0.00	0.00	0.00
6/22/2020	0.00	176.00	0.00	176.00	0.00	176.00	176.00	0.00	0.00	0.00
7/10/2020	365.00	1,261.00	16.00	1,642.00	305.00	1,277.00	1,582.00	(60.00)	0.00	(60.00)
7/13/2020	120.00	400.00	0.00	520.00	40.00	400.00	440.00	(80.00)	0.00	(80.00)
7/28/2020	0.00	972.00	0.00	972.00	0.00	972.00	972.00	0.00	0.00	0.00
8/10/2020	40.00	848.00	0.00	888.00	40.00	848.00	888.00	0.00	0.00	0.00
8/20/2020	0.00	1,112.00	25.25	1,137.25	0.00	1,137.25	1,137.25	0.00	0.00	0.00
9/9/2020	40.00	1,272.00	40.00	1,352.00	40.00	1,312.00	1,352.00	0.00	0.00	0.00
9/16/2020	0.00	760.00	0.00	760.00	0.00	760.00	760.00	0.00	0.00	0.00
9/16/2020	0.00	0.00	0.00	0.00	0.00	160.00	160.00	0.00	160.00	(5) 160.00
9/23/2020	0.00	168.00	0.00	168.00	0.00	168.00	168.00	0.00	0.00	0.00
10/5/2020	320.00	1,716.00	0.00	2,036.00	320.00	1,716.00	2,036.00	0.00	0.00	0.00
10/13/2020	300.00	1,050.00	0.00	1,350.00	300.00	1,050.00	1,350.00	0.00	0.00	0.00
10/21/2020	192.00	576.00	0.00	768.00	192.00	576.00	768.00	0.00	0.00	0.00
11/4/2020	640.00	696.00	0.00	1,336.00	640.00	696.00	1,336.00	0.00	0.00	0.00
11/16/2020	240.00	820.00	40.00	1,100.00	40.00	860.00	900.00	(200.00)	0.00	(200.00)
11/18/2020	226.00	500.00	40.00	766.00	226.00	540.00	766.00	0.00	0.00	0.00
12/4/2020	0.00	792.00	0.00	792.00	0.00	792.00	792.00	0.00	0.00	0.00

Appendix A

City of Homestead Village Undeposited Utility Receipts

Deposit Date	Cash Received (1)	Recorded Checks Received	Unrecorded Checks (2)	Total Receipts	Cash Deposited	Checks Deposited	Total Deposited	Cash Long (Short)	Checks Long (Short)	Total Undeposited
12/14/2020	0.00	1,020.00	40.00	1,060.00	0.00	1,060.00	1,060.00	0.00	0.00	0.00
12/18/2020	128.00	544.00	0.00	672.00	128.00	544.00	672.00	0.00	0.00	0.00
12/28/2020	480.00	88.00	48.00	616.00	480.00	136.00	616.00	0.00	0.00	0.00
12/31/2020	0.00	640.00	0.00	640.00	0.00	640.00	640.00	0.00	0.00	0.00
Total 2020	5,925.25	30,524.00	249.25	36,698.50	5,125.25	30,773.25	35,898.50	(800.00)	0.00	(800.00)
Total \$	15,379.25	90,326.45	4,810.66	110,516.36	11,055.75	94,857.11	105,912.86	(4,323.50)	(280.00)	(4,603.50)
Overpayment Adjustment								96.00	160.00	(6) 256.00
Total Missing								\$ (4,227.50)	(120.00)	(4,347.50)

- (1) The method of payment was not always recorded on receipt slips and/or the customer ledgers. Therefore, the method of payment was determined to be cash based on a comparison of payment records to the deposit contents.
- (2) Unrecorded check or money order payments were identified when comparing payment records to the deposit contents. Either payments were not posted to a customer ledger or a ledger was not provided.
- (3) Customer ledgers or deposit summaries indicate payments were received on accounts and were either marked as checks or money orders or no method of payment was recorded. For previous and subsequent months these customers paid their bill by check or money order, but no check or money order payment was located in the deposit and is missing.
- (4) The former City Clerk recorded payments by check to her customer ledger during these months, but no check payments were located in the deposit contents and are missing.
- (5) Four receipts recorded in January 2020 were deposited to the General Fund account, resulting in a shortage for 2 deposits to the Sewer Fund account in January 2020. This error was corrected in September 2020 with the deposit of a check from the General Fund account, which offset the prior shortage.
- (6) The former City Clerk made a check payment of \$888 on October 3, 2020, and it was included in the deposit made on October 5, 2020. This payment represented payment of delinquent sewer charges, including the 4 monthly receipts totaling \$160 recorded in 2019 that were not deposited, and payment of sewer charges through the end of 2020. However, the former City Clerk erroneously included payment for 2 monthly billings in this payment, totaling \$80, that were previously deposited, as well as the corresponding monthly late fees, totaling \$16. As a result, \$96 was overpaid and has been used to reduce the amount of cash missing.

Appendix B
Original Customer Ledger - Former City Clerk
Provided to the SAO on November 12, 2019

MARLA Berndt
City Clerk

	Initials	Date
Prepared By		
Approved By		

	2019	JAN	Feb	MARCH	April	MAY	June
1	Sewer						40.00
2	late fee						-0-
3	Amt. PAID						40.00
4	✓ #						1607
5	Date PAID						6-11-19
6	BALANCE						-0-
7							
8							
9							
10		July	Aug	Sept	Oct	Nov	Dec
11	Sewer	40.00	40.00	40.00	40.00	40.00	
12	late fee	-0-	-0-	-0-	-0-	-0-	
13	Amt. PAID	40.00	40.00	40.00	40.00	40.00	
14	✓ #	1623	1633	1639	1641	1647	
15	Date PAID	7-4-19	8-15-19	9-8-19	10-3-19	11-5-19	
16	BALANCE	-0-	-0-	-0-	-0-	-0-	
17							
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Provided to the SAO on October 22, 2020

27



Nicole Galloway, CPA

Missouri State Auditor

Summary of 2021 Follow-Up Reports

Report No. 2021-118

December 2021

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Summary of 2021 Follow-Up Reports

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NICOLE GALLOWAY, CPA

Missouri State Auditor

The Citizens of Missouri

This report was compiled from follow-up reports issued in 2021. The State Auditor's Office conducted 7 follow-up reviews pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings for which follow up is considered necessary, and inform the auditee about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
 - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
 - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
 - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
 - Not implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

Auditors conduct follow-up work for audits with significant or serious findings when determined necessary.

Of the 123 recommendations included in the follow-up reports, 37 (30 percent) had a status of implemented, 41 (33 percent) had a status of in progress, 26 (21 percent) had a status of partially implemented, and 19 (16 percent) had a status of not implemented.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

Summary of 2021 Follow-up Reports

Status of Recommendations

1.	City of Parma	City of Parma received a "Poor" overall audit rating. The follow-up report focused on 26 recommendations.
	Report Number 2021-023	Status determined: Implemented 12 In Progress 12 Partially Implemented 2
2.	City of Bel-Ridge	City of Bel-Ridge received a "Poor" overall audit rating. The follow-up report focused on 16 recommendations.
	Report Number 2021-046	Status determined: Implemented 5 In Progress 11
3.	City of Monroe City	City of Monroe City received a "Poor" overall audit rating. The follow-up report focused on 20 recommendations.
	Report Number 2021-072	Status determined: Implemented 3 In Progress 3 Partially Implemented 8 Not Implemented 6
4.	City of Center	City of Center received a "Poor" overall audit rating. The follow-up report focused on 11 recommendations.
	Report Number 2021-075	Status determined: Implemented 1 In Progress 2 Partially Implemented 6 Not Implemented 2
5.	City of Edgar Springs	City of Edgar Springs received a "Poor" overall audit rating. The follow-up report focused on 20 recommendations.
	Report Number 2021-088	Status determined: Implemented 2 In Progress 4 Partially Implemented 6 Not Implemented 8



Summary of 2021 Follow-up Reports
Status of Recommendations

6. New Madrid County New Madrid County received a "Poor" overall audit rating. The follow-up report focused on 18 recommendations.

Report Number 2021-092

Status determined:

Implemented	8
In Progress	3
Partially Implemented	4
Not Implemented	3

7. City of Forsyth City of Forsyth received a "Poor" overall audit rating. The follow-up report focused on 12 recommendations.

Report Number 2021-117

Status determined:

Implemented	6
In Progress	6



Nicole Galloway, CPA

Missouri State Auditor

FOLLOW-UP REPORT ON AUDIT FINDINGS

City of Forsyth

Report No. 2021-117

December 2021

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City of Forsyth

Follow-Up Report on Audit Findings

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the Honorable Mayor
and
Members of the Board of Aldermen
City of Forsyth, Missouri

We have conducted follow-up work on certain audit report findings contained in Report No. 2021-012, *City of Forsyth* (rated as Poor), issued in March 2021, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings for which follow up is considered necessary, and inform the city about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
 - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
 - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
 - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
 - Not Implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

As part of the AFTER work conducted, we reviewed documentation provided by the Finance Officer and the City Clerk and held discussions with the Mayor and Board members to verify the status of the recommendations. Documentation provided by city officials included Board meeting minutes, financial records, and other pertinent documents. This report is a summary of the results of this follow-up work, which was substantially completed during October and November 2021.

Nicole R. Galloway, CPA
State Auditor

City of Forsyth

Follow-Up Report on Audit Findings

Status of Findings

1. Missing Money Between May 2019 and November 2019, the former Utility Clerk did not deposit \$2,000 of recorded utility deposits, and city officials reported a theft of \$1,403 cash from the city's vault to the Taney County Sheriff's office on October 15, 2019.

Recommendation The Board of Aldermen continue to work with law enforcement officials on criminal prosecution regarding the undeposited utility deposits and stolen money; and take the necessary actions to obtain restitution.

Status **In Progress**

The Taney County Sheriff's office completed its investigation and referred the case to the Taney County Prosecuting Attorney's office. According to the Prosecuting Attorney's office, as of November 1, 2021, that referral is currently open and actively under review. The Board of Aldermen indicated it will continue to work with law enforcement officials regarding criminal prosecution and will take the necessary actions to obtain restitution.

2. Untimely and Questionable Utility Deposits Numerous utility deposits were not deposited until long after activation of utility services. During the period November 2, 2018, through October 16, 2019, 64 utility deposits totaling \$6,400 were deposited between 20 and more than 121 days after activation of utility services and the timing of the deposits appears questionable. Of these untimely and questionable utility deposits \$5,600 were paid in cash.

In addition, on the morning of November 27, 2019, the Finance Officer and City Clerk discovered that two utility deposits paid with cash totaling \$200, that should have been on hand, were missing from the utility deposit receipt book and former Utility Clerk's desk drawer.

The untimely deposit of utility deposits and the 2 missing utility deposits identified on November 27, 2019, were questionable and gave the appearance that these receipts may have been taken from the city and subsequently returned and deposited by the former Utility Clerk.

Recommendation The Board of Aldermen should continue to work with law enforcement officials on criminal prosecution regarding the untimely and questionable utility deposits.

Status **In Progress**

The Taney County Sheriff's office completed its investigation and referred the case to the Taney County Prosecuting Attorney's office. According to the Prosecuting Attorney's office, as of November 1, 2021, that referral is currently open and actively under review. The Board of Aldermen indicated



City of Forsyth
Follow-up Report on Audit Findings
Status of Findings

it will continue to work with law enforcement officials regarding criminal prosecution and will take the necessary actions to obtain restitution.

3. Accounting Controls
and Procedures

Accounting controls and procedures needed improvement.

3.1 Oversight and
segregation of duties

The Board did not establish adequate segregation of duties or supervisory reviews over the various financial accounting functions performed by the Utility Clerk (former), City Clerk, and Finance Officer. The Utility Clerk (former), City Clerk, and Finance Officer each receipted, recorded, and prepared deposits for money collected. The former Utility Clerk also made deposits.

Recommendation

The Board of Aldermen segregate accounting duties to the extent possible and implement appropriate reviews and monitoring procedures.

Status

In Progress

Currently, the Utility Clerk and City Clerk receipt and record monies collected and prepare the related deposit. The City Clerk typically takes the deposit to the bank. The Finance Officer reconciles manual receipt slips issued to the electronic accounting systems and to deposits.

The Finance Officer also prepares a monthly report for the Board that includes various details related to the finances of the city. However, the Board does not document its review of this report. The Board indicated it will review the monthly report, and the Mayor will sign a copy in the future.

3.2 Receipting, recording,
transmitting, depositing,
reconciling, and
refunding

The city's procedures for receipting, transmitting, recording, depositing, refunding, and reconciling money collected were poor. City officials did not issue manual receipt slips for all money recorded in the computerized accounting system; did not account for the numerical sequence of all manual receipt slips issued; did not record some deposits into the receipting module of the accounting system and instead recorded them using journal entries; did not timely record some transactions in the computerized accounting system; transmitted various types of city receipts collected to each other without documenting the transmittal; did not reconcile manual receipt slips to daily receipt reports and deposits; held utility deposits until the customer's utility service was activated; did not deposit some payments timely; and did not refund utility deposits by check. In addition, the city did not have procedures to reconcile business licenses issued and fees collected to amounts deposited and did not maintain adequate records for campground rental fees.

Recommendation

The Board of Aldermen ensure all receipts are deposited timely and intact, receipt slips and licenses issued are reconciled to the computerized systems and deposits, all refunds are made by check, prenumbered receipt slips are



City of Forsyth
Follow-up Report on Audit Findings
Status of Findings

issued for all payments received, all payments received are timely recorded in the computerized systems, the numerical sequence of receipt slips is accounted for, transmittals of money between employees are documented, and adequate records of campground fees are maintained.

Status

In Progress

We reviewed all city receipts received and deposited for September 2021. We noted all receipts were deposited timely and intact, and receipt slips and licenses issued were reconciled to the computerized systems and deposits. The Finance Officer indicated all refunds are issued by check unless the customer is at city hall. In those instances, the customer will be given back their payment in the same manner it was received, the Utility Clerk and City Clerk will then note on the receipt slip that the money was returned, and the customer will sign the receipt indicating the money was returned. During the month reviewed, city officials issued prenumbered receipt slips for all receipts, timely recorded all payments received in the computerized system, and accounted for the numerical sequence of receipts at the time of deposit. The Finance Officer indicated the transmittal of receipts between employees has been nearly eliminated. If receipts are transmitted, the clerk receiving the money will initial and date the manual receipt slip to document the transmittal.

Campground fees are collected by camp ground attendants and delivered to city hall twice a week, and the amount received is reconciled to receipt slips issued to campers and to deposits. The Finance Officer indicated the city is still considering better ways to track campers to allow a comparison to campground collections.

3.3 Physical controls

Physical controls over receipts and city keys needed improvement. City officials maintained utility deposits in a receipt book stored in the former Utility Clerk's unlocked desk drawer until deposited and payments received for dog licenses, park services, and other miscellaneous fees in envelopes in the City Clerk's unlocked desk drawer. As a result, various city employees had access to the money on hand.

In addition, the City Clerk maintained a master key to city hall in an unlocked desk drawer, and as a result, various city employees had access to the master key. City officials also failed to change the locks at city hall or for the vault after the key was reported missing.

Recommendation

The Board of Aldermen maintain money collected and keys in a secure location and change the locks at applicable city properties when keys are lost.



City of Forsyth
Follow-up Report on Audit Findings
Status of Findings

Status	Implemented
	<p>In October 2019, the Board re-keyed city hall including the vault. All spare keys and the key to the vault are kept in a locked file cabinet drawer and only the City Clerk, Utility Clerk, and Finance Officer have access to the drawer. In addition, all money is either deposited daily or kept overnight in the vault.</p>
4. Utility System Controls and Procedures	Utility system controls and procedures needed improvement.
4.1 Utility reconciliations	<p>City personnel did not prepare proper reconciliations related to utility services. The former Utility Clerk did not perform monthly reconciliations of amounts billed, payments received, and amounts unpaid for utility services. In addition, the Public Works Supervisor did not perform monthly reconciliations of total gallons of water billed to gallons of water pumped.</p>
Recommendation	<p>The Board of Aldermen ensure monthly reconciliations are performed of amounts billed to amounts collected and delinquent accounts, and of gallons of water billed to gallons pumped, and significant differences are investigated.</p>
Status	In Progress
	<p>The Finance Officer prepares a monthly reconciliation of amounts billed to amounts collected and amounts delinquent and a monthly reconciliation of gallons of water billed to gallons pumped and investigates any significant differences. The Finance Officer provides these reconciliations to the Board for review; however, the Board does not document its review. The Board indicated it will review these reports, and the Mayor will sign the copies in the future.</p>
4.2 Shut off procedures	<p>The city was not following its service shut off ordinance. Utility bills are printed and mailed on the last business day of the month with payment due by the 20th of the following month. The Board established an ordinance to shut off water service to any customer whose bill had not been paid by the last day of the month following services rendered. However, the city did not notify customers of a service shut off until after they were delinquent for 2 billing cycles.</p>
Recommendation	<p>The Board of Aldermen ensure utility accounts are shut off in accordance with the established city ordinance or modify the ordinance to current practices.</p>



City of Forsyth
Follow-up Report on Audit Findings
Status of Findings

Status

Implemented

During our review of the bills printed and mailed on the last day of the month of August, we noted four customers whose bill for August had not been paid by the 20th of September. Delinquent notices were mailed to these 4 customers on September 23, 2021. One customer paid before the city shut off water service, two customers paid the amount owed and the reconnect fee, and one customer's water service was shut off in accordance with city ordinance.

4.3 Partial payments

The city did not have an ordinance regarding partial payments by customers who had delinquent accounts, and customers were allowed to make partial payments without entering into a written payment agreement and without Board approval. If an account was delinquent and scheduled for shut off, the city allowed payment of the past due portion or half of the total amount due to prevent the shut off.

Recommendation

The Board of Aldermen discontinue allowing collection of partial payments or establish an ordinance outlining the procedures allowing customers to make partial payments. Ensure the procedures include preparation of a written payment agreement with each customer making partial payments.

Status

Implemented

The Board discontinued allowing collection of partial payments, and for the 4 delinquent accounts we reviewed during September 2021, no partial payments were made.

4.4 Accounts receivable
procedures

The city did not have adequate procedures to pursue collection of accounts receivable. City officials did not pursue collection of accounts more than 90 days past due. In addition, the Board did not adequately monitor accounts receivable and determine which accounts were uncollectible. The city also had not written off bad debts since 2013, and did not have written policies for either the collection or write off of old accounts.

Recommendation

The Board of Aldermen periodically review detailed accounts receivable records and take action to collect on delinquent accounts. The Board should establish written policies and procedures for the collection and writing off of accounts receivable, ensuring the factors considered for each decision are retained and each written off balance is approved and verified by a person independent of the transactions.

Status

In Progress

The Board receives a monthly report of the total of delinquent utility accounts prepared by the Finance Officer; however, the Board does not receive the



City of Forsyth
Follow-up Report on Audit Findings
Status of Findings

detailed report of delinquent utility accounts from the utility system and does not document its review of the summary report provided. The Board indicated it will review the summary report, and the Finance Officer indicated she will provide the detailed report for the Board's review and the Mayor will sign the file copies. The City Clerk reviews the delinquent report and sends applicable accounts to a collection agency. On April 19, 2021, the Board established written policies and procedures for the collection and writing off of accounts receivable. For the fiscal year ending August 31, 2021, the Finance Officer prepared a report of amounts to be written off and documented the factors considered for the decision. The City Administrator reviewed the report and the city wrote off \$30,096 in delinquent accounts.

5. Electronic Data Security Controls over the city computers were not sufficient. As a result, city records were not adequately protected and were susceptible to unauthorized access or loss of data.

5.1 User identification and passwords The city had not established adequate user identification and password controls to reduce the risk of unauthorized access to the city computers and data. The City Clerk, current Utility Clerk, and Finance Officer shared computers in the office and did not log off and log back on with their unique user identification and password when using the accounting and utility systems at another employee's computer. The City Clerk, former Utility Clerk, and Finance Officer also shared computers during the former Utility Clerk's employment. As a result, there was no assurance that the user listed in the system for posting a transaction was the person who did it. In addition, these officials were not required to change passwords periodically.

Recommendation The Board of Aldermen require employees use their unique user identification and password when using the accounting and utility systems, and they change those passwords periodically, to help prevent unauthorized access to the city computers and data.

Status **Implemented**

On September 20, 2021, the Board approved the data security policy that requires employees to use their unique user identification and password when using the accounting and utility systems. In addition, employees are required to change passwords at least quarterly. The accounting and utility systems automatically prompt the user to change their password every 3 months and the city's information technology contractor manages and oversees the password changes for the other systems.

5.2 Security controls Effective security controls were not in place to lock computers after a certain period of inactivity.



City of Forsyth
Follow-up Report on Audit Findings
Status of Findings

Recommendation

The Board of Aldermen require each computer to have an effective security control in place to lock it after a certain period of inactivity.

Status

Implemented

On September 20, 2021, the Board approved the data security policy that requires all computers to be set to lock automatically after 10 minutes of inactivity. The Finance Officer indicated this security control has been added to the City Clerk, Utility Clerk, and Finance Officer's computers.

5.3 Data backup

The city did not store data backup files at an off-site location.

Recommendation

The Board of Aldermen ensure backup files are stored at a secure, off-site location.

Status

Implemented

The city is now storing backup data in a secure off-site location. The electronic accounting system and software are backed up to "the Cloud" (i.e., electronically off-site) daily. External hard drives are rotated approximately every 3 months and are stored off-site when not in use.



Nicole Galloway, CPA

Missouri State Auditor

**Federal American Rescue Plan (ARP) Act
Funding for COVID-19 Recovery
October 2021**

Report No. 2021-116

December 2021

auditor.mo.gov

Federal ARP Act Funding for COVID-19 Recovery

October 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance from the American Rescue Plan (ARP) Act in the month of October 2021 for the Coronavirus Disease 2019 (COVID-19) recovery and the cumulative financial activity since the state began receiving funding in May 2021.

In March 2021, Congress passed the ARP Act signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities for the COVID-19 recovery. The funding received by or made available to Missouri state government agencies will help pay for the state's recovery from the COVID-19 pandemic and provides (1) state and local recovery aid, (2) temporary additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs when the state implements Medicaid expansion, (3) funding for elementary and secondary schools and institutions of higher education, and (4) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. A large part of the funding authorized in this legislation will be sent directly to local government entities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In October, the state spent \$6 million from federal ARP Act assistance (Appendix A). Through the end of October, the state has received \$1.703 billion and spent \$342.8 million from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

Federal ARP Act Funding for COVID-19 Recovery

October 2021

Executive Summary

Executive Summary

Missouri has been awarded federal funding under the American Rescue Plan (ARP) Act of 2021 (Public Law 117-2, H.R.1319) signed into law in March 2021. Under the act, the state has also been awarded as of October 31, 2021, approximately \$10.58 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. The following sections discuss the amount and funding purpose of significant award sources.

State and local fiscal recovery funding

Of the awarded amounts, \$2.69 billion is for state fiscal recovery funding and \$2.473 billion is for local fiscal recovery funding. The local government recovery funding is \$1.192 billion for counties, \$831 million for cities with a population generally of 50,000 or more, and \$450 million for other local jurisdictions with populations generally below 50,000. The award also includes \$196.7 million from the Coronavirus Capital Projects Fund for the state.

These funds may be used to cover eligible costs incurred during the period that begins on March 3, 2021, and ends on December 31, 2024, as long as the award funds for the obligations incurred by December 31, 2024, are expended by December 31, 2026. Costs for projects incurred prior to March 3, 2021, are not eligible.

This funding can be used for the following purposes:

- Respond to the COVID-19 emergency and address its economic effects, including through aid to households, small businesses, nonprofit organizations, and industries such as tourism and hospitality. For example household assistance could be for rent, mortgage, or utility costs incurred by the household prior to March 3, 2021, provided the state did not incur the cost of providing such assistance prior to March 3, 2021. Funds may be used for vaccine incentive and back to work incentive programs.
- Provide premium pay to essential employees or grants to their employers. Premium pay cannot exceed \$13 per hour or \$25,000 per worker. Federal interim rules emphasize the need for recipients to prioritize premium pay for lower income workers. Premium pay that would increase a worker's total pay above 150 percent of the greater of the state or county average annual wage requires specific justification for how it responds to the needs of these workers. Recipients may provide premium pay retrospectively for work performed at any time since the start of the COVID-19 public health emergency. Such premium pay must be "in addition to" wages and remuneration already received and the obligation



Federal ARP Act Funding for COVID-19 Recovery
October 2021
Executive Summary

to provide such pay must not have been incurred by the recipient prior to March 3, 2021.

- Provide government services affected by a revenue reduction resulting from COVID-19. The federal government gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue. The calculation of lost revenue begins with the recipient's revenue in the last full fiscal year prior to the COVID-19 public health emergency and includes the 12-month period ending December 31, 2020, but use of funds for government services must be forward looking for costs incurred by the recipient after March 3, 2021.
- Make investments in water, sewer and broadband infrastructure. Recipients may use awarded funds to cover costs incurred for eligible projects planned or started prior to March 3, 2021, provided that the project costs covered by the funds were incurred after March 3, 2021.

Counties and cities with populations primarily greater than 50,000 will receive their funding directly from the federal government. Other jurisdictions with populations primarily less than 50,000 will receive their funding distribution through the state and cannot receive more than 75 percent of their budget as of January 27, 2020. The state will have to distribute funds within 30 days of receiving them, subject to possible approved extensions. States that miss the deadline and any extensions would have to return any undistributed funds.

The funds will primarily be distributed in two distributions, with half delivered no later than 60 days after the date on which the state or local government receiving funding directly from the federal government submits the required certification form, and the remainder no earlier than a year later.

State and local governments cannot use the funds towards pensions or to offset revenue resulting from a tax cut enacted since March 3, 2021. They can transfer funds to private nonprofit groups, public benefit corporations involved in passenger or cargo transportation, and special-purpose units of state or local governments.

The state and cities and counties with populations of more than 250,000 residents had to file a Recovery Plan Performance Report by August 31, 2021, with the federal government and will have to file that report annually thereafter by the end of July. Each Recovery Plan Performance Report must be posted on the public-facing website of the recipient by the same date the recipient submits the report to the Department of the Treasury.

By January 31, 2022, the state and cities and counties receiving funding directly from the federal government also have to file a Project and Expenditure Report and then thereafter 30 days after the end of each quarter.



Federal ARP Act Funding for COVID-19 Recovery
October 2021
Executive Summary

Other jurisdictions receiving their distribution from the state must file that report by April 30, 2022, but only annually thereafter.

Medicaid (MO Healthnet) funding

For Medicaid Federal Medical Assistance Percentage (FMAP) ¹ funding the act:

- Provides a temporary (for 2 years after implementation) 5 percent FMAP increase for states that enact the Affordable Care Act's Medicaid expansion. Missouri began implementing Medicaid expansion by accepting applications on August 10, 2021, though the state did not begin processing applications until October 1, 2021. Coverage will be available retroactive to July 1, 2021, consistent with a state supreme court order.
- Increases the federal FMAP by 10 percent for state expenditures on home and community based services for 4 fiscal quarters if certain requirements are met. In September, the state received approval from the federal government for its projected spending plan to enhance, expand, and strengthen home and community-based services related to the increased FMAP.
- Provides an 85 percent FMAP for the first 3 years that a state covers mobile crisis intervention services for mental health or substance use disorders, expiring after 5 years.

The act also eliminates the cap on the rebate amount manufacturers are required to pay Medicaid on covered drugs, starting in 2024.

Education funding

The Department of Elementary and Secondary Education will receive \$1.96 billion from the act. At least 90 percent of that funding must be distributed to local school districts. The districts must reserve at least 20 percent of that funding to address learning loss. The department will also receive \$68.6 million for distribution to non-public schools. The funding will remain available through September 30, 2023.

Public and private institutions of higher education will receive \$627 million from the act. At least 50 percent of the allocated funding received must be

¹ Another federal act in early 2020 provides Missouri a 6.2 percent FMAP increase beginning January 1, 2020, for MO HealthNet and other applicable programs. That increase remains available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. The state had an FMAP percentage of approximately 66 percent prior to that act. The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to the 2020 increase.



Federal ARP Act Funding for COVID-19 Recovery
October 2021
Executive Summary

spent on emergency financial aid for students. The funding will remain available through September 30, 2023.

Spending status

In October, the state spent \$6 million from federal ARP Act assistance (Appendix A). Through the end of October, the state has received \$1.703 billion and spent \$342.8 million from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.

Appendix A

Federal ARP Act Funding for COVID-19 Recovery
 Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
 October 1, 2021, through October 31, 2021

	Unaudited						
	Beginning			Returned to			Ending
	Fund Balance	Receipts	Disbursements	Federal Government	Transfers In	Transfers Out	Fund Balance
Coronavirus Local Government Fiscal Recovery Fund	\$ 10,562,107	0	5,809,525	0	0	0	4,752,582
Coronavirus State Government Fiscal Recovery Fund	1,342,648,065	0	0	0	0	0	1,342,648,065
Office of Lieutenant Governor Federal Stimulus 2021 Fund	0	43,840	43,750	0	0	0	90
Secretary of State Federal Stimulus 2021 Fund	45,000	99,678	51,715	0	0	0	92,963
Department of Health and Senior Services Federal Stimulus 2021 Fund	22,234	2,080,965	99,449	0	0	3,586	2,000,164
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	0	10,638,925
Total all Funds	\$ 1,363,916,331	2,224,483	6,004,439	0	0	3,586	1,360,132,789

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal ARP Act Funding for COVID-19 Recovery
Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
Cumulative Results through October 31, 2021

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Housing Assistance Stimulus Fund ¹	\$ 107,860,095	107,860,095	0	0	0	0
Coronavirus Local Government Fiscal Recovery Fund	225,071,829	220,319,247	0	0	0	4,752,582
Coronavirus State Government Fiscal Recovery Fund	1,342,648,065	0	0	0	0	1,342,648,065
Office of Lieutenant Governor Federal Stimulus 2021 Fund	43,840	43,750	0	0	0	90
Secretary of State Federal Stimulus 2021 Fund	413,486	320,523	0	0	0	92,963
Housing Assistance Federal Stimulus 2021 Fund	13,826,934	13,826,934	0	0	0	0
Department of Health and Senior Services Federal Stimulus 2021 Fund	2,388,765	382,228	0	0	6,373	2,000,164
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	10,638,925
Total all Funds	\$ 1,702,891,939	342,752,777	0	0	6,373	1,360,132,789

¹ This fund is used by the Department of Economic Development (DED) to support the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief for Renters and Landlords Program in Missouri). It was established in fiscal year 2021 primarily for spending federal COVID-19 assistance from another federal act; however, in June 2021 the DED made a one-time use of the fund to receipt \$107,860,095 in ARP Act awards due to grant drawdown and budgetary timing challenges. All receipts were fully disbursed in August 2021.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through October 31, 2021

	Unaudited		
	Appropriation Authority ¹	Expenditures	Remaining Balance
CORONAVIRUS LOCAL GOVERNMENT FISCAL RECOVERY FUND			
Office of Administration (OA) - distribution of federal funds to non-entitlement units of local government as provided in the American Recovery Plan Act	442,164,000	220,319,247	221,844,753
Total Coronavirus Local Government Fiscal Recovery Fund	442,164,000	220,319,247	221,844,753
HCBS (MEDICAID HOME & COMMUNITY BASED SERVICES) FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND			
Department of Health and Senior Services (DHSS) - Division of Senior and Disability Services - for respite care, homemaker chore, personal care, adult day care, AIDS, children's waiver services, home-delivered meals, Programs of All Inclusive Care for the Elderly, the Structured Family Caregiver Waiver, other related services, and program management under the Medicaid fee-for-service and managed care programs, provided that individuals eligible for or receiving nursing home care must be given the opportunity to have those Medicaid dollars follow them to the community to the extent necessary to meet their unmet needs as determined by 19 CSR 30 81.030 and further be allowed to choose the personal care program option in the community that best meets the individuals' unmet needs, and up to one percent (1%) of appropriated general revenue to provide temporary in-home services to individuals no longer meeting level of care but determined by the division to be at risk of nursing facility placement, provided such services are budget neutral to overall state spending, and further provided that individuals eligible for the Medicaid Personal Care Option must be allowed to choose, from among all the program options, that option which best meets their unmet needs as determined by 19 CSR 30 81.030; and also be allowed to have their Medicaid funds follow them to the extent necessary to meet their unmet needs whichever option they choose; this language does not create any entitlements not established by statute - expense and equipment	8,054,487	0	8,054,487
Department of Mental Health (DMH) - Division of Developmental Disabilities - community programs, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services	58,234,537	0	58,234,537
Total HCBS FMAP Enhancement Fund	66,289,024	0	66,289,024

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through October 31, 2021

	Unaudited		
	Appropriation Authority ¹	Expenditures	Remaining Balance
LIEUTENANT GOVERNOR FEDERAL STIMULUS 2021 FUND			
Missouri State Council on the Arts - expense and equipment	900,000	43,750	856,250
Total Lieutenant Governor Federal Stimulus 2021 Fund	900,000	43,750	856,250
SECRETARY OF STATE (SOS) FEDERAL STIMULUS 2021 FUND			
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	3,340,336	413,574	2,926,762
Total SOS Federal Stimulus 2021 Fund	3,340,336	413,574	2,926,762
HOUSING ASSISTANCE STIMULUS FUND			
Department of Economic Development (DED) - Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	107,860,095	216,834,654
Total Housing Assistance Stimulus Fund	324,694,749	107,860,095	216,834,654
HOUSING ASSISTANCE FEDERAL STIMULUS 2021 FUND			
DED - Missouri Housing Development Commission - Homeowner Assistance Fund ²	142,000,000	0	142,000,000
Total Housing Assistance Federal Stimulus 2021 Fund	142,000,000	0	142,000,000
DHSS FEDERAL STIMULUS 2021 FUND			
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - personal service	164,034	10,741	153,293
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - expense and equipment	184,589,767	371,487	184,218,280
Total DHSS Federal Stimulus 2021 Fund	184,753,801	382,228	184,371,573
Total All Funds	\$ 1,164,141,910	329,018,894	835,123,016

¹ The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

² This fund had \$13,826,934 in expenditures in June 2021 from a similar appropriation in fiscal year 2021. Due to the limited use of ARP Act funds in fiscal year 2021, appropriation activity for fiscal year 2021 will not be included in this report.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

Federal American Rescue Plan (ARP) Act
Funding for COVID-19 Recovery
September 2021

Report No. 2021-115

December 2021

auditor.mo.gov

Federal ARP Act Funding for COVID-19 Recovery

September 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance from the American Rescue Plan (ARP) Act in the month of September 2021 for the Coronavirus Disease 2019 (COVID-19) recovery and the cumulative financial activity since the state began receiving funding in May 2021.

In March 2021, Congress passed the ARP Act signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities for the COVID-19 recovery. The funding received by or made available to Missouri state government agencies will help pay for the state's recovery from the COVID-19 pandemic and provides (1) state and local recovery aid, (2) temporary additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs when the state implements Medicaid expansion, (3) funding for elementary and secondary schools and institutions of higher education, and (4) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. A large part of the funding authorized in this legislation will be sent directly to local government entities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In September, the state spent \$114.5 million from federal ARP Act assistance (Appendix A). Through the end of September, the state has received \$1.7 billion and spent \$336.7 million from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

Federal ARP Act Funding for COVID-19 Recovery

September 2021

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Missouri has been awarded federal funding under the American Rescue Plan (ARP) Act of 2021 (Public Law 117-2, H.R.1319) signed into law in March 2021. Under the act, the state has also been awarded as of September 30, 2021, approximately \$10.57 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. The following sections discuss the amount and funding purpose of significant award sources.

State and local fiscal recovery funding

Of the awarded amounts, \$2.69 billion is for state fiscal recovery funding and \$2.473 billion is for local fiscal recovery funding. The local government recovery funding is \$1.192 billion for counties, \$831 million for cities with a population generally of 50,000 or more, and \$450 million for other local jurisdictions with populations generally below 50,000. The award also includes \$196.7 million from the Coronavirus Capital Projects Fund for the state.

These funds may be used to cover eligible costs incurred during the period that begins on March 3, 2021, and ends on December 31, 2024, as long as the award funds for the obligations incurred by December 31, 2024, are expended by December 31, 2026. Costs for projects incurred prior to March 3, 2021, are not eligible.

This funding can be used for the following purposes:

- Respond to the COVID-19 emergency and address its economic effects, including through aid to households, small businesses, nonprofit organizations, and industries such as tourism and hospitality. For example household assistance could be for rent, mortgage, or utility costs incurred by the household prior to March 3, 2021, provided the state did not incur the cost of providing such assistance prior to March 3, 2021. Funds may be used for vaccine incentive and back to work incentive programs.
- Provide premium pay to essential employees or grants to their employers. Premium pay cannot exceed \$13 per hour or \$25,000 per worker. Federal interim rules emphasize the need for recipients to prioritize premium pay for lower income workers. Premium pay that would increase a worker's total pay above 150 percent of the greater of the state or county average annual wage requires specific justification for how it responds to the needs of these workers. Recipients may provide premium pay retrospectively for work performed at any time since the start of the COVID-19 public health emergency. Such premium pay must be "in



Federal ARP Act Funding for COVID-19 Recovery
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addition to" wages and remuneration already received and the obligation to provide such pay must not have been incurred by the recipient prior to March 3, 2021.

- Provide government services affected by a revenue reduction resulting from COVID-19. The federal government gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue. The calculation of lost revenue begins with the recipient's revenue in the last full fiscal year prior to the COVID-19 public health emergency and includes the 12-month period ending December 31, 2020, but use of funds for government services must be forward looking for costs incurred by the recipient after March 3, 2021.
- Make investments in water, sewer and broadband infrastructure. Recipients may use awarded funds to cover costs incurred for eligible projects planned or started prior to March 3, 2021, provided that the project costs covered by the funds were incurred after March 3, 2021.

Counties and cities with populations primarily greater than 50,000 will receive their funding directly from the federal government. Other jurisdictions with populations primarily less than 50,000 will receive their funding distribution through the state and cannot receive more than 75 percent of their budget as of January 27, 2020. The state will have to distribute funds within 30 days of receiving them, subject to possible approved extensions. States that miss the deadline and any extensions would have to return any undistributed funds.

The funds will primarily be distributed in two distributions, with half delivered no later than 60 days after the date on which the state or local government receiving funding directly from the federal government submits the required certification form, and the remainder no earlier than a year later.

State and local governments cannot use the funds towards pensions or to offset revenue resulting from a tax cut enacted since March 3, 2021. They can transfer funds to private nonprofit groups, public benefit corporations involved in passenger or cargo transportation, and special-purpose units of state or local governments.

The state and cities and counties with populations of more than 250,000 residents had to file a Recovery Plan Performance Report by August 31, 2021, with the federal government and will have to file that report annually thereafter by the end of July. Each Recovery Plan Performance Report must be posted on the public-facing website of the recipient by the same date the recipient submits the report to the Department of the Treasury.

By January 31, 2022, the state and cities and counties receiving funding directly from the federal government also have to file a Project and



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Expenditure Report and then thereafter 30 days after the end of each quarter. Other jurisdictions receiving their distribution from the state must file that report by April 30, 2022, but only annually thereafter.

Medicaid (MO Healthnet) funding

For Medicaid Federal Medical Assistance Percentage (FMAP) ¹ funding the act:

- Provides a temporary (for 2 years after implementation) 5 percent FMAP increase for states that enact the Affordable Care Act's Medicaid expansion. Missouri began implementing Medicaid expansion by accepting applications on August 10, 2021, though the state did not begin processing applications until October 1, 2021. Coverage will be available retroactive to July 1, 2021, consistent with a state supreme court order.
- Increases the federal FMAP by 10 percent for state expenditures on home and community based services for 4 fiscal quarters if certain requirements are met. In September, the state received approval from the federal government for its projected spending plan to enhance, expand, and strengthen home and community-based services related to the increased FMAP.
- Provides an 85 percent FMAP for the first 3 years that a state covers mobile crisis intervention services for mental health or substance use disorders, expiring after 5 years.

The act also eliminates the cap on the rebate amount manufacturers are required to pay Medicaid on covered drugs, starting in 2024.

Education funding

The Department of Elementary and Secondary Education will receive \$1.96 billion from the act. At least 90 percent of that funding must be distributed to local school districts. The districts must reserve at least 20 percent of that funding to address learning loss. The department will also receive \$68.6 million for distribution to non-public schools. The funding will remain available through September 30, 2023.

Public and private institutions of higher education will receive \$627 million from the act. At least 50 percent of the allocated funding received must be

¹ Another federal act in early 2020 provides Missouri a 6.2 percent FMAP increase beginning January 1, 2020, for MO HealthNet and other applicable programs. That increase remains available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. The state had an FMAP percentage of approximately 66 percent prior to that act. The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to the 2020 increase.



Federal ARP Act Funding for COVID-19 Recovery
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spent on emergency financial aid for students. The funding will remain available through September 30, 2023.

Spending status

In September, the state spent \$114.5 million from federal ARP Act assistance (Appendix A). Through the end of September, the state has received \$1.7 billion and spent \$336.7 million from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.

Appendix A

Federal ARP Act Funding for COVID-19 Recovery
Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
September 1, 2021, through September 30, 2021

	Unaudited						
	Beginning	Returned to			Ending		
	Fund Balance	Receipts	Disbursements	Federal Government	Transfers In	Transfers Out	Fund Balance
Coronavirus Local Government Fiscal Recovery Fund	\$ 124,573,420	0	114,011,313	0	0	0	10,562,107
Coronavirus State Government Fiscal Recovery Fund	1,342,648,065	0	0	0	0	0	1,342,648,065
Secretary of State Federal Stimulus 2021 Fund	0	253,387	208,387	0	0	0	45,000
Department of Health and Senior Services Federal Stimulus 2021 Fund	130	305,000	281,068	0	0	1,828	22,234
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	0	10,638,925
Total all Funds	\$ 1,477,860,540	558,387	114,500,768	0	0	1,828	1,363,916,331

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal ARP Act Funding for COVID-19 Recovery
 Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
 Cumulative Results through September 30, 2021

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Housing Assistance Stimulus Fund ¹	\$ 107,860,095	107,860,095	0	0	0	0
Coronavirus Local Government Fiscal Recovery Fund	225,071,829	214,509,722	0	0	0	10,562,107
Coronavirus State Government Fiscal Recovery Fund	1,342,648,065	0	0	0	0	1,342,648,065
Secretary of State Federal Stimulus 2021 Fund	313,808	268,808	0	0	0	45,000
Housing Assistance Federal Stimulus 2021 Fund	13,826,934	13,826,934	0	0	0	0
Department of Health and Senior Services Federal Stimulus 2021 Fund	307,800	282,779	0	0	2,787	22,234
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	10,638,925
Total all Funds	\$ 1,700,667,456	336,748,338	0	0	2,787	1,363,916,331

¹ This fund is used by the Department of Economic Development (DED) to support the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief for Renters and Landlords Program in Missouri). It was established in fiscal year 2021 primarily for spending federal COVID-19 assistance from another federal act; however, in June 2021 the DED made a one-time use of the fund to receipt \$107,860,095 in ARP Act awards due to grant drawdown and budgetary timing challenges. All receipts were fully disbursed in August 2021.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through September 30, 2021

	Unaudited		
	Appropriation Authority ¹	Expenditures	Remaining Balance
CORONAVIRUS LOCAL GOVERNMENT FISCAL RECOVERY FUND			
Office of Administration (OA) - distribution of federal funds to non-entitlement units of local government as provided in the American Recovery Plan Act	442,164,000	214,509,722	227,654,278
Total Coronavirus Local Government Fiscal Recovery Fund	442,164,000	214,509,722	227,654,278
HCBS (MEDICAID HOME & COMMUNITY BASED SERVICES) FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND			
Department of Health and Senior Services (DHSS) - Division of Senior and Disability Services - for respite care, homemaker chore, personal care, adult day care, AIDS, children's waiver services, home-delivered meals, Programs of All Inclusive Care for the Elderly, the Structured Family Caregiver Waiver, other related services, and program management under the Medicaid fee-for-service and managed care programs, provided that individuals eligible for or receiving nursing home care must be given the opportunity to have those Medicaid dollars follow them to the community to the extent necessary to meet their unmet needs as determined by 19 CSR 30 81.030 and further be allowed to choose the personal care program option in the community that best meets the individuals' unmet needs, and up to one percent (1%) of appropriated general revenue to provide temporary in-home services to individuals no longer meeting level of care but determined by the division to be at risk of nursing facility placement, provided such services are budget neutral to overall state spending, and further provided that individuals eligible for the Medicaid Personal Care Option must be allowed to choose, from among all the program options, that option which best meets their unmet needs as determined by 19 CSR 30 81.030; and also be allowed to have their Medicaid funds follow them to the extent necessary to meet their unmet needs whichever option they choose; this language does not create any entitlements not established by statute - expense and equipment	8,054,487	0	8,054,487
Department of Mental Health (DMH) - Division of Developmental Disabilities - community programs, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services	58,234,537	0	58,234,537
Total HCBS FMAP Enhancement Fund	66,289,024	0	66,289,024

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through September 30, 2021

	Unaudited		
	Appropriation Authority ¹	Expenditures	Remaining Balance
LIEUTENANT GOVERNOR FEDERAL STIMULUS 2021 FUND			
Missouri State Council on the Arts - expense and equipment	900,000	0	900,000
Total Lieutenant Governor Federal Stimulus 2021 Fund	900,000	0	900,000
SECRETARY OF STATE (SOS) FEDERAL STIMULUS 2021 FUND			
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	3,340,336	320,523	3,019,813
Total SOS Federal Stimulus 2021 Fund	3,340,336	320,523	3,019,813
HOUSING ASSISTANCE STIMULUS FUND			
Department of Economic Development (DED) - Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	107,860,095	216,834,654
Total Housing Assistance Stimulus Fund	324,694,749	107,860,095	216,834,654
HOUSING ASSISTANCE FEDERAL STIMULUS 2021 FUND			
DED - Missouri Housing Development Commission - Homeowner Assistance Fund ²	142,000,000	0	142,000,000
Total Housing Assistance Federal Stimulus 2021 Fund	142,000,000	0	142,000,000
DHSS FEDERAL STIMULUS 2021 FUND			
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - personal service	164,034	4,892	159,142
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - expense and equipment	184,589,767	277,887	184,311,880
Total DHSS Federal Stimulus 2021 Fund	184,753,801	282,779	184,471,022
Total All Funds	\$ 1,164,141,910	322,973,119	841,168,791

¹ The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

² This fund had \$13,826,934 in expenditures in June 2021 from a similar appropriation in fiscal year 2021. Due to the limited use of ARP Act funds in fiscal year 2021, appropriation activity for fiscal year 2021 will not be included in this report.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

Federal Funding
for COVID-19 Response
October 2021

Report No. 2021-114

December 2021

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October 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance in the month of October 2021 for the Coronavirus Disease 2019 (COVID-19) emergency and the cumulative financial activity since the state began receiving funding in April 2020.

In March, April, and December 2020 and March 2021, Congress passed several legislative measures signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities during the COVID-19 emergency. The funding received by or made available to Missouri state government agencies will help pay for the state's emergency response to COVID-19 and provides (1) additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, and (2) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. Some funding authorized in the legislation also went directly to local government entities, healthcare facilities, and colleges and universities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In October, the state spent \$112 million from federal COVID-19 assistance (Appendix A). Through the end of October, the state has received \$5.04 billion and spent \$4.71 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendixes C and D. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$1.29 billion) and funding passed through to counties and the City of St. Louis (\$521 million). Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name of the State Auditor.

Nicole R. Galloway, CPA
State Auditor

Federal Funding for COVID-19 Response

October 2021

Executive Summary

Executive Summary

Missouri has been awarded federal funding under the following federal laws enacted in March, April, and December 2020 and March 2021:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116-123; H.R. 6074)
- Families First Coronavirus Response Act (Public Law 116-127; H.R. 6201)
- Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136; H.R. 748, as amended)
- Paycheck Protection Program and Health Care Enhancement Act (Public Law 116-139; H.R. 266)
- Consolidated Appropriations Act, 2021 (Public Law 116-260; H.R. 133)
- American Rescue Plan Act of 2021 (Public Law 117-2, H.R.1319)

The Coronavirus Preparedness and Response Supplemental Appropriations Act provides for grants to or cooperative agreements with states to carry out surveillance, epidemiology, laboratory capacity, infection control, mitigation, communications, and other preparedness and response activities. The state has been awarded as of October 31, 2021, approximately \$18.8 million under this act for additional or new funding under various federal grant programs. Part of this funding went directly to community health centers from the federal government. Each grant program has a separate time limit on use of the funding.

The Families First Coronavirus Response Act provides Missouri a 6.2 percent Federal Medical Assistance Percentage (FMAP) increase beginning January 1, 2020, for the state's Medicaid program (MO HealthNet) and other applicable programs. The state's FMAP percentage was approximately 66 percent prior to this act.¹ The increased FMAP is available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. To qualify for the temporary FMAP increase, Missouri must:

¹ The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to this act.



Federal Funding for COVID-19 Response
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- Maintain eligibility standards, methodologies, or procedures that are no more restrictive than what the state had in place as of January 1, 2020, (maintenance of effort requirement).
- Not charge premiums that exceed those that were in place as of January 1, 2020.
- Cover, without impositions of any cost sharing, testing, services, and treatments including vaccines, specialized equipment, and therapies related to COVID-19.
- Not terminate individuals from Medicaid if such individuals were enrolled in the program as of the date of the beginning of the emergency period, or become enrolled during the emergency period, unless the individual voluntarily terminates eligibility or is no longer a resident of the state (continuous coverage requirement).

Under the Families First Coronavirus Response Act, the state has also been awarded as of October 31, 2021, approximately \$36.7 million of additional or new funding under various federal grant programs for meal assistance, food subsidies, and administrative costs. Each grant program has a separate time limit on use of the funding.

The CARES Act specifies that payments provided to the state from the Coronavirus Relief Fund² may only be used to cover costs that (1) are necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the budget most recently approved as of March 27, 2020, (the date of enactment of the CARES Act) for the state; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The Consolidated Appropriations Act, 2021 extended the time for use of the funding to December 31, 2021.

The state has received approximately \$2.38 billion in Coronavirus Relief Fund assistance including nearly \$173.5 million for St. Louis County and \$122.7 million for Jackson County.³ Twenty-five percent of the remaining state share (approximately \$521 million) was distributed to other counties in the state and the City of St. Louis based on population. In July 2020, the Department of the Treasury Office of Inspector General (OIG) issued interim and quarterly reporting requirements for Coronavirus Relief Fund payments. The OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of these payments.

² From the U.S. Department of the Treasury, CFDA number 21.019.

³ The funding for Jackson County and St. Louis County went directly to those local governments from the federal government.



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Eligible expenditures for Coronavirus Relief Fund assistance include, but are not limited to, payment for:⁴

1. Medical expenses such as:
 - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
 - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
 - Costs of providing COVID-19 testing, including serological testing.
 - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
 - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.
2. Public health expenses such as:
 - Expenses for communication and enforcement by state, territorial, local, and tribal governments of public health orders related to COVID-19.
 - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.
 - Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency.
 - Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
 - Expenses for public safety measures undertaken in response to COVID-19.
 - Expenses for quarantining individuals.
3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially

⁴ U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4184, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.



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dedicated to mitigating or responding to the COVID-19 public health emergency.

4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
 - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
 - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
 - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
 - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
 - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
 - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.
5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
 - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
 - Expenditures related to a state, territorial, local, or tribal government payroll support program.
 - Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.
6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy CARES Act eligibility criteria.

The state may also use Coronavirus Relief Fund assistance to meet immediate cash management needs provided that the full amount of the payment is used



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to cover necessary expenditures.⁵ If the state has not used the Coronavirus Relief Fund assistance it has received to cover costs that were incurred by December 31, 2021, as required by federal law, those funds must be returned to the federal government.

Under the CARES Act, the state has also been awarded as of October 31, 2021, approximately \$3.84 billion of additional or new funding under other various federal grant programs for assistance for public schools, institutions of higher education, and healthcare facilities; child care and family services; health care worker training programs; public health education; expanded telehealth services; and numerous other assistance services or benefits. A significant part of this funding went directly to local governments or the awarded entity. Each grant program has a separate time limit on use of the funding.

The Paycheck Protection Program and Health Care Enhancement Act provides funding to states for expanded COVID-19 testing. Under the act, the state has been awarded approximately \$166 million with some of this funding going directly to rural health departments from the federal government.

Under the Consolidated Appropriations Act, 2021, the state has been awarded as of October 31, 2021, approximately \$2.85 billion of additional or new funding under various federal grant programs for emergency rental assistance, elementary school and higher education funding, virus testing, vaccine preparedness, transportation funding, meal assistance, child care, behavioral health services, and administrative costs. Each grant program has a separate time limit on use of the funding.

Under the American Rescue Plan Act of 2021, the state has been awarded as of October, 2021, approximately \$10.58 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. American Rescue Plan Act financial activity is not included in this report series. It is presented in a separate series of monthly reports beginning in July 2021.

⁵ U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4194, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.



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In October, the state spent \$112 million from federal COVID-19 assistance (Appendix A). Through the end of October, the state has received \$5.04 billion and spent \$4.71 billion from this assistance. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$1.29 billion) and funding passed through to counties and the City of St. Louis (\$521 million).

Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes. The state will be responsible for monitoring use of the funding it passes through to local governments. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation are presented in Appendixes C and D.

Appendix A

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
October 1, 2021, through October 31, 2021

	Unaudited						
	Beginning Fund Balance	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Ending Fund Balance
Coronavirus Emergency Supplemental Fund	\$ 11,616,019	1,730	7,325	0	0	1,711	11,608,713
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ¹	0	64,268,901	64,268,901	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	9,082	6,684,969	6,666,782	0	0	0	27,269
Department of Elementary and Secondary Education Federal Emergency Relief Fund	1,265,147	37,933,809	7,259,955	0	0	0	31,939,001
Department of Higher Education and Workforce Development Federal Stimulus Fund	0	23,034	23,034	0	0	0	0
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	0	268,105	268,105	0	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	3	292,539	265,508	0	0	0	27,034
Department of Public Safety Federal Stimulus Fund	4,255,199	0	0	0	0	0	4,255,199
State Emergency Management Federal Stimulus Fund	131,348,289	191,091	16,525,074	0	0	2,831,129	112,183,177
Department of Mental Health Federal Stimulus Fund	66,828	697,458	693,019	0	0	10,198	61,069
Department of Health and Senior Services Federal Stimulus Fund	6,865,461	13,930,250	11,774,050	0	0	63,115	8,958,546
Department of Social Services Federal Stimulus Fund	3,082,965	3,900,707	3,948,341	0	0	0	3,035,331
Department of Natural Resources Federal Stimulus Fund	0	16,989	16,989	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	84,819	403,687	352,386	0	0	121,306	14,814
Total all Funds	\$ 158,593,812	128,613,269	112,069,469	0	0	3,027,459	172,110,153

¹ This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2022 as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal Funding for COVID-19 Response Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds Cumulative Results through October 31, 2021

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Secretary of State Election Administration Improvements Fund ¹	\$ 3,801,643	3,612,181	189,462	0	0	0
Coronavirus Emergency Supplemental Fund	11,683,281	62,170	0	0	12,398	11,608,713
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ²	1,289,009,597	1,289,009,597	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	81,749,526	81,722,257	0	0	0	27,269
Department of Elementary and Secondary Education Federal Emergency Relief Fund	535,498,072	503,559,071	0	0	0	31,939,001
Department of Higher Education and Workforce Development Federal Stimulus Fund	413,636	413,636	0	0	0	0
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	24,154,912	24,154,912	0	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	30,561,130	30,534,096	0	0	0	27,034
Office of Administration Federal Stimulus Fund	521,241,978	521,093,744	0	66,711	214,945	0
Department of Public Safety Federal Stimulus Fund	8,310,170	1,982,221	0	0	2,072,750	4,255,199
State Emergency Management Federal Stimulus Fund ³	2,002,959,039	1,445,766,834	0	265,092,012	710,101,040	112,183,177
Department of Corrections Federal Stimulus Fund	11,578,485	1,514,706	0	0	10,063,779	0
Department of Mental Health Federal Stimulus Fund	31,815,688	14,117,640	0	725,786	18,362,765	61,069
Department of Health and Senior Services Federal Stimulus Fund	342,903,509	332,895,901	0	0	1,049,062	8,958,546
Department of Social Services Federal Stimulus Fund	93,855,721	89,720,640	0	0	1,099,750	3,035,331
Department of Natural Resources Federal Stimulus Fund	2,029,932	2,029,932	0	0	0	0
Office of Lieutenant Governor Federal Stimulus Fund	405,346	405,346	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	42,043,173	39,204,839	0	0	2,823,520	14,814
Secretary of State Federal Stimulus Fund	4,106,405	690,074	3,416,331	0	0	0
Housing Assistance Stimulus Fund ⁴	0	323,715,323	0	323,715,323	0	0
Total all Funds	\$ 5,038,121,243	4,706,205,120	3,605,793	589,599,832	745,800,009	172,110,153

¹ During the fiscal year ending June 30, 2020, the Secretary of State (SOS) used this fund to account for COVID-19 receipts and disbursements and other pre-existing but unrelated activity. The receipts, disbursements, and beginning and ending fund balances listed represent only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority was established prior to the public health emergency, and thus does not reflect COVID-19 efforts. The SOS receives many federal grants and uses the state accounting system, as it was intended, to account for all grant activity. Beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund is used to account for all COVID-19 receipts and related disbursements. However, between January 2021 and March 2021 the SOS reused this fund to receive \$189,462 in refunds from subrecipients of unspent awards during the fiscal year ended June 30, 2020 (a decrease in previous disbursements). In April 2021, the SOS returned this money to the federal government.

² This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2022 as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

³ The General Assembly authorized the Office of Administration (OA) to transfer up to \$750 million in federal funds from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. These transferred funds, plus any interest the state earned, had to be repaid to the State Emergency Management Federal Stimulus Fund. The OA transferred \$250 million in May 2020, and repaid the full \$250 million in December 2020, plus \$200,111 in earned interest. The interest is considered COVID-19 revenue because the U.S. Treasury requires the state to use it to cover expenditures incurred in accordance with COVID-19 relief purposes.

⁴ In February 2021, the General Assembly authorized a transfer of up to \$324,694,749 from the State Emergency Management Federal Stimulus Fund to the Housing Assistance Stimulus Fund. This transfer supports the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief Program in Missouri) to provide financial assistance to eligible households unable to pay rent and utilities due to the COVID-19 pandemic. While the Department of Economic Development (DED) administers this fund and indirectly administers (monitors) the program, DED officials entered an agreement with the Missouri Housing Development Commission (MHDC) to directly administer the program. The \$323,715,323 disbursed in February 2021 effectively reflects an upfront transfer to the MHDC. That agency will expend the funds through at least September 2022. Any unused portion will be refunded to the DED, and in turn the U.S. Treasury.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through October 31, 2021

	Year Ended June 30, 2022 (through October 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	\$ 682,249	14,102	668,147	675,494	9,663	665,831
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	38,415	10,720,358	10,758,773	1	10,758,772
Total Coronavirus Emergency Supplemental Fund	11,441,022	52,517	11,388,505	11,434,267	9,664	11,424,603
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND						
Free public schools - all expenditures				2,000,000,000	0	2,000,000,000
School Nutrition Services Program - reimbursements to schools for school food programs				75,658,549	31,908,495	43,750,054
Missouri Healthy Schools, Successful Students Program				266,463	217,344	49,119
Office of Childhood - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Department of Social Services, Children's Division, provided that the delivery of services shall be coordinated with the Parents as Teachers Program	907,000	0	907,000			
Office of Childhood - development and implementation of automated systems to enhance time, attendance reporting, contract compliance, payment accuracy, monitoring, referral services, professional development, before and after school programs, Early Head Start, parent education, background screenings, and to support the Educare Program; and further provided that the Office of Childhood may provide one-time funding to providers, not to exceed \$5,000 per provider, to assist providers who otherwise meet the department's qualifications, to meet requirements for accreditation, and further provided the Department of Elementary and Secondary Education shall reimburse providers more frequently than one month in arrears	11,925,022	1,292,602	10,632,420			
Office of Childhood - child care subsidy payments for low-income families, subject to income thresholds, provided that any individual can qualify for a traditional or transitional child care subsidy benefit regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers from this appropriation; and to provide childcare subsidies for children under the care, custody, or involved with the Department of Social Services - Children's Division and children adopted or under legal guardianship through Children's Division, and further provided that the subsidy paid by the Children's Division to providers on behalf of children in foster care shall be fixed to the market rate by region and provider-type, in accordance with the latest market rate study performed by or for the Division, and further provided that payments to providers shall be made in full and no more than two weeks in arrears	24,373,774	167,832	24,205,942			

Appendix C

Federal Funding for COVID-19 Response

Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds

Fiscal Year 2021 and Fiscal Year 2022 through October 31, 2021

	Year Ended June 30, 2022 (through October 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
Office of Childhood - child care services in response to the COVID-19 pandemic - stipends for child care providers providing non-traditional hours of care	5,000,000	299,000	4,701,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - increased access for foster care children	15,352,000	0	15,352,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - child care for families engaged in job search	9,500,000	0	9,500,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion and upgrades for existing Child Care providers	30,000,000	0	30,000,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion for new providers	20,000,000	0	20,000,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - higher education grants	25,000,000	0	25,000,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - Paycheck Protection Program payments	33,945,846	5,926,730	28,019,116			
Office of Childhood - child care services in response to the COVID-19 pandemic - professional development	1,550,000	0	1,550,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - youth development credential	1,150,000	0	1,150,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - administration	9,257,784	16,170	9,241,614			
Office of Childhood - child care services in response to the COVID-19 pandemic - technical and business assistance	10,000,000	0	10,000,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - additional sliding scale fees for June 2021 through September 2022	17,300,000	0	17,300,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - teaching child care at DESE career centers	2,100,000	0	2,100,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - higher education grants to students needing child care	5,000,000	0	5,000,000			
Total DESE Federal Stimulus Fund	222,361,426	7,702,334	214,659,092	2,075,925,012	32,125,839	2,043,799,173
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act				208,443,000	112,490,909	95,952,091
Distributions to the free public schools under the CARES Act, provided that local educational agencies that adopt, in response to COVID-19, a distanced or blended onsite and distanced pattern of instruction constituting less than forty-five percent (45%) of annual attendance hours taking place in person, shall have their designated total allocation under this section reduced by ten percent (10%)	105,000,000	8,770,988	96,229,012			

Appendix C

Federal Funding for COVID-19 Response

Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds

Fiscal Year 2021 and Fiscal Year 2022 through October 31, 2021

	Year Ended June 30, 2022 (through October 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	20,000,000	5,477,800	14,522,200	30,000,000	14,144,301	15,855,699
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act				522,703,375	199,022,695	323,680,680
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that local educational agencies that adopt, in response to COVID-19, a distanced or blended onsite and distanced pattern of instruction constituting less than forty-five percent (45%) of annual attendance hours taking place in person, shall have their designated total allocation under this section reduced by ten percent (10%)	522,703,375	108,952,408	413,750,967			
Distributions of the Governor's Emergency Education Relief Funds to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that fifty percent (50%) of funds awarded to local educational agencies under this section are utilized to provide financial assistance or microgrants directly to the parents or legal guardians of students	7,284,647	0	7,284,647	7,284,647	0	7,284,647
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that any unobligated non-public schools funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	33,775,112	16,384,017	17,391,095	67,550,224	2,719,128	64,831,096
Total DESE Federal Emergency Relief Fund	688,763,134	139,585,213	549,177,921	835,981,246	328,377,033	507,604,213
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
FEDERAL STIMULUS FUND						
Crowder College				1,718,186	0	1,718,186
Crowder College - maintenance and repair				65,732	0	65,732
Crowder College - equity				133,645	0	133,645
East Central College				1,622,326	0	1,622,326
East Central College - maintenance and repair				47,965	0	47,965
East Central College - equity				126,188	0	126,188
Jefferson College				2,326,275	0	2,326,275
Jefferson College - maintenance and repair				114,448	0	114,448
Jefferson College - equity				180,943	0	180,943
Metropolitan Community College				9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair				395,635	0	395,635
Metropolitan Community College - equity				731,315	0	731,315
Mineral Area College				1,691,577	0	1,691,577
Mineral Area College - maintenance and repair				68,720	0	68,720
Mineral Area College - equity				131,575	0	131,575

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through October 31, 2021

	Year Ended June 30, 2022 (through October 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
Moberly Area Community College				1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair				45,518	0	45,518
Moberly Area Community College - equity				148,135	0	148,135
North Central Missouri College				811,508	0	811,508
North Central Missouri College - maintenance and repair				16,606	0	16,606
North Central Missouri College - equity				63,121	0	63,121
Ozarks Technical Community College				4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair				68,116	0	68,116
Ozarks Technical Community College - equity				342,106	0	342,106
St. Charles Community College				2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair				63,893	0	63,893
St. Charles Community College - equity				214,713	0	214,713
St. Louis Community College				12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair				473,822	0	473,822
St. Louis Community College - equity				1,008,108	0	1,008,108
State Fair Community College				1,858,709	0	1,858,709
State Fair Community College - maintenance and repair				64,102	0	64,102
State Fair Community College - equity				144,575	0	144,575
Three Rivers College				1,588,805	0	1,588,805
Three Rivers College - maintenance and repair				41,015	0	41,015
Three Rivers College - equity				123,581	0	123,581
State Technical College of Missouri				2,010,124	0	2,010,124
University of Central Missouri				18,446,119	0	18,446,119
Southeast Missouri State University				15,293,156	0	15,293,156
Missouri State University				31,333,687	0	31,333,687
Lincoln University				7,156,731	0	7,156,731
Truman State University				13,886,774	0	13,886,774
Northwest Missouri State University				10,395,373	0	10,395,373
Missouri Southern State University				8,010,414	0	8,010,414
Missouri Western State University				7,415,585	0	7,415,585
Harris-Stowe State University				3,487,087	0	3,487,087
University of Missouri				138,745,625	0	138,745,625
Job training and related activities	1,212,759	158,668	1,054,091	1,332,000	254,968	1,077,032
Total DHEWD Federal Stimulus Fund	1,212,759	158,668	1,054,091	305,369,512	254,968	305,114,544

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through October 31, 2021

	Year Ended June 30, 2022 (through October 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	15,000,000	0	15,000,000	23,643,000	23,643,000	0
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the Coronavirus Response and Relief Supplemental Appropriations Act	12,000,000	511,912	11,488,088			
Certified Work Ready Community Program	750,000	0	750,000			
Job training and related activities	85,500	0	85,500			
Total DHEWD Federal Emergency Relief Fund	27,835,500	511,912	27,323,588	23,643,000	23,643,000	0
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code				61,770,760	19,415,205	42,355,555
Transit Program - grants to non-urbanized areas under Sections 5310, 5311, 5312, and 5340, Title 49, United States Code	62,470,760	5,214,712	57,256,048	500,000	0	500,000
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the State Block Grant Program administered through the Federal Airport Improvement Program				19,870,044	1,539,765	18,330,279
Aviation Program - for construction, capital improvements, operations, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to the provisions of the CARES Act, and the Coronavirus Response and Relief Supplemental Appropriations Act	20,370,044	313,572	20,056,472			
Total MoDOT Federal Stimulus Fund	82,840,804	5,528,284	77,312,520	82,140,804	20,954,970	61,185,834
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND						
Broadband expansion and/or cellular equipment and service to provide fixed or mobile broadband access to emergency services personnel in order to coordinate and dispatch services related to the COVID-19 disease - expense and equipment				5,000,000	0	5,000,000
Broadband expansion to residential and agricultural areas in counties of the state of Missouri with high concentrations of state employees without residential access to broadband internet, for the purpose of enabling state employees to work remotely due to the COVID-19 disease - expense and equipment				5,000,000	0	5,000,000
Reimbursement of broadband services costs, and/or for state purchase of cellular equipment and service to provide fixed or mobile broadband service for state employees required to work from home due to the COVID-19 disease - expense and equipment				2,000,000	0	2,000,000
Total OA Federal Stimulus Fund				12,000,000	0	12,000,000

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	Year Ended June 30, 2022 (through October 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
All allotments, grants and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency				1,860,000	1,792,971	67,029
Total DPS Federal Stimulus Fund				1,860,000	1,792,971	67,029
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters				652,799,325	217,393,127	435,406,198
For expenses of any state agency responding to COVID-19	50,012,904	2,921,572	47,091,332			
Alternative care treatment facility staffing expenses - personal service				35,000,000	3,388	34,996,612
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs				1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo				10,000,000	0	10,000,000
State Emergency Management Agency, Boone County Fire Protection District, Missouri Task Force 1 - expenses for response to emergencies and disasters in the State of Missouri and conduct of annual training exercises. Expenses may include, but are not limited to personnel salaries and benefits, supplies, and repair or replacement of damaged equipment				100,000	100,000	0
Return of unspent CARES Act Coronavirus Relief Funds to the federal government ²				750,000,000	0	750,000,000
DESE - Learning Loss Testing				2,853,584	2,853,583	1
DESE - Transportation Costs				9,100,000	9,100,000	0
DESE - State School Bus Routes				1,000,000	580,334	419,666
DESE - Sheltered Workshops				3,999,731	3,999,730	1
DESE - Distance Learning				5,582,707	5,582,706	1
DHEWD - Distance Learning				10,000,000	10,000,000	0
DHEWD - Computer-Based Training				2,000,000	1,323,000	677,000
DHEWD - Workforce Development Boards				147,590	147,589	1
DHEWD - Workforce Training				3,033,762	3,033,762	0
DHEWD - Institutions of Higher Education COVID Expenses				115,792,343	115,792,343	0
Department of Revenue (DOR) - Temporary Motor Vehicle and Driver Licensing Division Offices				2,000,000	1,062,762	937,238
DOR - Technology and infrastructure costs due to the COVID-19 crisis - expense and equipment				79,263	79,262	1
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service	288,320	116,108	172,212	789,442	216,231	573,211
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - expense and equipment				372,230	372,230	0

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	Year Ended June 30, 2022 (through October 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
OA - Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				941,500	862,750	78,750
OA - Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				192,500	169,250	23,250
Missouri Consolidated Health Care Plan - COVID Reimbursement	6,329,000	6,328,052	948	22,000,000	18,921,685	3,078,315
Department of Agriculture (MDA) - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic				20,000,000	16,933,771	3,066,229
Department of Economic Development (DED) - Broadband Expansion	750,000	0	750,000	12,750,000	7,167,234	5,582,766
DED - Program to provide grants to small businesses incorporated in the state of Missouri with 50 or fewer employees, to reimburse the costs of business interruption caused by required closures in connection with the COVID-19 public health emergency, provided that no grants shall be provided to franchise or chain business entities, and further provided that one-quarter of funds under such program shall be allocated to family-owned farms				17,160,185	17,132,704	27,481
DED - Innovation Grants				748,560	748,560	0
DED - Manufacturer Retooling				20,000,000	20,000,000	0
DED - Nonprofit Stimulus				18,230,969	18,230,969	0
DED - Destination Marketing Organization Stimulus				15,204,713	15,204,713	0
DPS - Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				3,829,000	3,469,001	359,999
Department of Corrections (DOC) - Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				28,578,485	27,001,822	1,576,663
Department of Mental Health (DMH) - Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				31,875,000	30,315,393	1,559,607
DMH - Division of Developmental Disabilities - Developmental Disabilities Waiver (DDW) - compensation of all DDW providers during the period that Missouri or the United States falls within an emergency declaration to compensate any DDW provider with a retention payment, gap payment, or temporary rate increase; and additional payment per day during the period which a DDW provider has at least one confirmed positive COVID-19 case on the premises, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services				20,758,880	20,758,879	1

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	Year Ended June 30, 2022 (through October 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
DMH - Division of Behavioral Health COVID Reimbursements				10,000,000	10,000,000	0
DMH - Division of Behavioral Health - suicide prevention initiatives - expense and equipment				620,000	620,000	0
DMH - Developmental Disabilities Telehealth				4,331,832	4,331,832	0
DMH - Telehealth Training				3,500,000	3,500,000	0
DMH - Behavioral Health Net				100,500	100,500	0
Department of Health and Senior Services (DHSS) - Home & Community Based Services COVID Reimbursements				4,861,352	4,861,352	0
Department of Social Services (DSS) - Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				1,724,500	1,645,563	78,937
DSS - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of \$24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of \$19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed \$44.51 per Medicaid patient per day and shall be effective on March 1, 2020	2,000,000	1,381,858	618,142	90,000,000	89,056,441	943,559
DSS - Family Support Division - electronic benefit transfers system - expense and equipment				423,254	413,543	9,711
Department of Labor & Industrial Relations (DOLIR) - Unemployment Insurance System Support	8,500,000	5,083,363	3,416,637	24,500,000	21,598,168	2,901,832
DED - Communications Campaign				3,249,956	3,249,956	0
DPS - Missouri National Guard Expenses	150,000	127,950	22,050	5,400,000	2,979,673	2,420,327
DHSS - Call Center/Data Entry				170,075	170,075	0
DHSS - COVID Testing				89,291,600	35,108,215	54,183,385
DHSS - Contact Tracing/Tracking				11,800,000	5,379,351	6,420,649
DHSS - Lab Infrastructure				22,360,108	9,098,553	13,261,555
DHSS - Technology & Data Infrastructure				343,283	343,283	0
DHSS - Sewershed				414,081	413,831	250
DHSS - Surveillance				199,583	91,795	107,788
DHSS - Prevention in High Risk Settings				1,222,775	123,916	1,098,859
DHSS - COVID Support Services				1,093,350	597,960	495,390
DESE - Hearing Aid Distribution				100,000	100,000	0
DHSS - Poison Control				500,000	500,000	0
DHSS - Saliva-Based Testing				2,127,000	1,507,909	619,091
DOC - Waste Water Testing				181,568	181,568	0

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	Year Ended June 30, 2022 (through October 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
DSS - Food Banks	17,284,666	4,676,588	12,608,078	6,500,000	6,500,000	0
DHEWD - American Graduate				99,999	99,999	0
DESE - K-12 Support				61,440,933	61,440,933	0
DESE - Independent Living Centers				144,658	144,657	1
DESE - Substitute Teachers	371,312	0	371,312	2,000,000	1,594,883	405,117
DHEWD - Independent Colleges				9,777,481	9,777,480	1
DMH - Access to Recovery				1,000,000	1,000,000	0
DHSS - Child Care Providers				12,000,000	2,470,881	9,529,119
DSS - Assisted Living Facilities	2,000,000	680,075	1,319,925	10,000,000	4,747,129	5,252,871
COVID Dedicated Personal Service				201,000,000	55,931,247	145,068,753
DMH - Staff Offering Support Program				3,200,000	384,335	2,815,665
Fringe Benefits Personal Service				23,339,723	22,895,972	443,751
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	818	817	1	888	887	1
DHEWD - A+ Program				4,899,916	4,899,915	1
OA - Business Enterprise Portal	2,300,000	0	2,300,000	2,300,000	0	2,300,000
DPS - Disaster Medical Assistance Team	2,566,135	639,690	1,926,445	3,500,000	2,425,267	1,074,733
Personal Protective Equipment Warehousing				1,312,800	279,802	1,032,998
DED - Manufacturer Retooling #2	2,649,727	2,203,829	445,898	4,500,000	1,850,273	2,649,727
County Coronavirus Relief Fund Reporting	1,289,518	593,009	696,509	1,400,000	1,095,862	304,138
DOR - collecting highway related fees and taxes - personal service				232,812	0	232,812
DOR - collecting highway related fees and taxes - expense and equipment				3,057	0	3,057
Rural Hospitals	4,193,560	0	4,193,560	10,000,000	5,806,440	4,193,560
DOLIR - Unemployment Insurance Trust Fund				300,000,000	300,000,000	0
OA - Information Technology Services Division - OA consolidated information technology services - expense and equipment	203,139	0	203,139			
OA - Information Technology Services Division - DHSS consolidated information technology services - expense and equipment	27,152	0	27,152			
OA - Information Technology Services Division - DMH consolidated information technology services - expense and equipment	88,496	0	88,496			
OA - Information Technology Services Division - DOC consolidated information technology services - expense and equipment	12,068	0	12,068			
OA - Information Technology Services Division - DPS consolidated information technology services - expense and equipment	46,259	0	46,259			
OA - Information Technology Services Division - DOLIR consolidated information technology services - expense and equipment	11,263	0	11,263			

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	Year Ended June 30, 2022 (through October 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment	35,720	0	35,720			
OA - Information Technology Services Division - Department of Natural Resources (DNR) consolidated information technology services - expense and equipment	46,259	0	46,259			
OA - Information Technology Services Division - MDA consolidated information technology services - expense and equipment	44,248	0	44,248			
OA - Information Technology Services Division - DOR consolidated information technology services - expense and equipment	120,677	0	120,677			
OA - Information Technology Services Division - DHEWD consolidated information technology services - expense and equipment	13,194	0	13,194			
OA - Information Technology Services Division - DESE consolidated information technology services - expense and equipment	32,180	0	32,180			
DMH - Division of Developmental Disabilities - telehealth physician services	2,232,000	1,495,848	736,152			
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DPS - expense and equipment	90,000	90,000	0			
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DHSS - expense and equipment	360,000	151,600	208,400			
DHSS - Division of Community and Public Health - personal protective equipment warehousing - expense and equipment	200,700	114,592	86,108			
DOC - COVID Response - expense and equipment	5,399,048	1,357,277	4,041,771	8,537,000	3,137,952	5,399,048
DOLIR - Division of Employment Security - repayment of the state share of overpayments made to Missouri citizens through unemployment claims processed due to COVID-19 pandemic	48,000,000	0	48,000,000			
DPS - Missouri Veterans' Commission - housing assistance for veterans	1,800,000	0	1,800,000			
MDA - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state who employ less than 200 employees in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic and for the implementation of programs for other livestock value added products	20,000,000	0	20,000,000			
DHEWD - for a grant to an organization providing services in a city not within a county, that facilitates supplemental education programs, job development and training, and community service programs for under-resourced individuals	600,000	0	600,000			

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	Year Ended June 30, 2022 (through October 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
DSS - MO HealthNet Division - for funding long-term care services - Family Certified Home Health Aide (FCHHA) Pilot Program for an enrolled Home Health Provider Agency with MO HealthNet for the Home Health Agency to pay to train family members and/or parents as Certified Home Health Aides to provide medically necessary care in their home for up to fifty clients that are eligible for Private Duty Nursing services and currently admitted or receiving outpatient services from a pediatric hospital(s) within: a county with a charter form of government and with more than three hundred thousand but fewer than four hundred fifty thousand inhabitants, a home rule city with more than sixty-four thousand but fewer than seventy-one thousand inhabitants, a county with a charter form of government and with more than nine hundred fifty thousand inhabitants, a city not within a county, a county of the first classification with more than one hundred one thousand but fewer than one hundred fifteen thousand inhabitants, and a county with a charter form of government and with more than two hundred thousand but fewer than three hundred fifty thousand	2,901,385	0	2,901,385			
DSS - MO HealthNet Division - all other non-institutional services including, but not limited to, rehabilitation, optometry, audiology, ambulance, non-emergency medical transportation, durable medical equipment, and eyeglasses under the MO HealthNet fee-for-service program, and for rehabilitation services provided by residential treatment facilities as authorized by the Children's Division for children in the care and custody of the Children's Division	5,000,000	0	5,000,000			
DHEWD - establishing a nursing simulation laboratory facility to enhance and expand nursing education and development opportunities through an online statewide nursing education program	2,000,000	0	2,000,000			
DOC - Division of Offender Rehabilitative Services - pilot program to ensure the availability and use of all medication-assisted treatment products approved by the FDA to treat opioid use disorder, including but not limited to those specified in Section 191.1165, RSMo, in conjunction with treatment for incarcerated offenders	1,500,000	0	1,500,000			
OA - Information Technology Services Division - DED consolidated information technology services - personal service	289,360	0	289,360			
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment	437,614	0	437,614			
Workers' Compensation Payments	15,810	0	15,810	200,000	184,190	15,810
DHSS - Disaster Medical Assistance Team Alternative Care	24,175,000	14,263,036	9,911,964			
DHSS - Vaccination Incentives	14,000,000	8,000,000	6,000,000			
DHSS - Hospital Health Care Staffing Contracts	7,325,000	1,882,066	5,442,934			
DPS - Ambulance District Reimbursements	5,000,000	0	5,000,000			
DPS - Ventilator Emergency Transportation	400,000	0	400,000			
DMH, DOC, DPS, DSS, and OA - Stipend Payments	15,000,000	4,775,975	10,224,025			
DHSS - Missouri Overdose Rescue and Education Project - first responder and local public health agency opioid overdose response	800,000	0	800,000			
Total State Emergency Management Federal Stimulus Fund	258,892,532	56,883,305	202,009,227	2,764,623,853	1,251,198,366	1,513,425,487

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	Year Ended June 30, 2022 (through October 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	1,205,000	186,111	1,018,889	900,000	372,147	527,853
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	3,200,000	669,036	2,530,964	2,000,000	1,000,852	999,148
Division of Developmental Disabilities - telehealth physician services related to COVID-19 - expense and equipment				720,000	0	720,000
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	643,165	96,827	546,338	636,796	280,501	356,295
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment	10,000,000	2,023,883	7,976,117	19,363,204	5,378,938	13,984,266
Total DMH Federal Stimulus Fund	15,048,165	2,975,857	12,072,308	23,620,000	7,032,438	16,587,562
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND						
Division of Community and Public Health - community health programs funding and related expenses	224,981	0	224,981	224,981	0	224,981
Division of Community and Public Health - community health programs funding and related expenses - medications				401,508	311,258	90,250
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	996,315	117,658	878,657	732,279	51,125	681,154
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service (supplemental)				256,713	12,237	244,476
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	32,376,931	3,667,086	28,709,845	30,461,800	9,335,881	21,125,919
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment (supplemental)				3,108,932	106,848	3,002,084
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment				4,050,000	3,259,290	790,710
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment				18,000,000	14,768,427	3,231,573

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	Year Ended June 30, 2022 (through October 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
Division of Senior and Disability Services - Home and Community Services grants to be distributed to the Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and meal services	1,112,111	132,652	979,459			
Division of Senior and Disability Services - meals to be distributed to each Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and grant services	1,930,000	1,472,292	457,708			
Division of Community and Public Health - supplemental nutrition programs	185,000,000	24,101,130	160,898,870	185,000,000	184,983,431	16,569
Division of Community and Public Health - Office of Emergency Coordination - Poison Control Hotline - expense and equipment				100,000	0	100,000
Division of Regulation and Licensure - program operations and support - personal service	707,000	235,078	471,922	700,000	687,511	12,489
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	35,637	264,363	300,000	40,151	259,849
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service	7,366,010	285,367	7,080,643	542,764	432,546	110,218
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service (supplemental)				3,049,467	27,811	3,021,656
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment	270,472,267	19,682,892	250,789,375	134,094,849	24,626,318	109,468,531
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment - Epidemiology and Laboratory Capacity	4,216,680	0	4,216,680			
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - personal service	1,139,388	21,952	1,117,436	200,000	0	200,000
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - expense and equipment	53,608,631	6,807,389	46,801,242	19,800,000	1,931,925	17,868,075
Ombudsman Program operated by the Area Agencies on Aging or their service providers - expense and equipment	75,369	0	75,369			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - personal service	200,000	5,271	194,729			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - expense and equipment	1,512,169	45,000	1,467,169			
Division of Community and Public Health - funding of the Justice for Survivors forensic examination Statewide Telehealth Network	6,157,916	0	6,157,916			

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	Year Ended June 30, 2022 (through October 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services						
Total DHSS Federal Stimulus Fund	263	263	0			
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND	567,396,031	56,609,667	510,786,364	401,023,293	240,574,759	160,448,534
Family Support Division - Emergency Solutions Grant Program payments	28,331,553	3,328,352	25,003,201	28,331,553	15,973,768	12,357,785
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	6,026,000	1,282,711	4,743,289	6,026,000	1,641,114	4,384,886
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	388,730	92,184	296,546	643,510	506,141	137,369
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program						
Family Support Division - electronic benefit transfers system - expense and equipment	3,019,376	578,348	2,441,028	66,542,726	30,879,700	35,663,026
Family Support Division - community services programs provided by Community Action Agencies or other not-for-profit organizations under provisions of the Community Services Block Grant	27,847,053	5,230,254	22,616,799	3,333,403	3,333,403	0
Family Support Division - Low Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	18,269,392	10,233,412	8,035,980	27,847,053	5,649,424	22,197,629
Children's Division - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Children's Division, provided that the Children's Division shall coordinate the delivery of services with the Parents as Teachers Program within the Department of Elementary and Secondary Education				18,269,392	23,479	18,245,913
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income				907,000	337,510	569,490
Family Support Division - income maintenance field staff and operations - expense and equipment	12,760,000	0	12,760,000			
Family Support Division - contractor, hardware, and other costs associated with planning, development, and implementation of a Family Assistance Management Information System - expense and equipment	1,350,503	0	1,350,503	12,760,000	0	12,760,000
Children's Division - independent living placements and transitional living services	13,932	0	13,932	189,080	0	189,080
	10,220,877	507,956	9,712,921	6,966	0	6,966
				1,703,480	0	1,703,480

Appendix C

Federal Funding for COVID-19 Response

Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds

Fiscal Year 2021 and Fiscal Year 2022 through October 31, 2021

	Year Ended June 30, 2022 (through October 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
Children's Division - child care subsidy payments, subject to income thresholds, provided that any individual can qualify for a traditional or transitional benefit for a child care subsidy regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers, and to provide child care subsidies for children under the care, custody, or involved with the Children's Division and children adopted or under legal guardianship through Children's Division, and further provided child care subsidy providers not currently receiving disproportionate share rate differentials from July 2020 to December 2020 shall receive a 20 percent rate differential from January 2021 to May 2021				37,031,126	0	37,031,126
Family Support Division - services for the visually impaired	268,757	0	268,757			
Children's Division - costs associated with attending post-secondary education including, but not limited to tuition, books, fees, room and board for current or former foster youth	1,485,593	0	1,485,593			
Children's Division - creation of a mobile application that can be accessed by children's division caseworkers, licensed foster families, foster care licensure applicants, parents or guardians of children in foster care and other key parties. Such application shall enable streamlined communication and information sharing to improve the functionality of processes including but not limited to foster home licensure applications, foster family requests for services, and recordkeeping for children in state custody	1,000,000	0	1,000,000			
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children's Division - expense and equipment	593,637	593,637	0			
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children's Division - expense and equipment - Consolidated Appropriations Act	861,718	142,388	719,330			
Total DSS Federal Stimulus Fund	112,437,121	21,989,242	90,447,879	203,591,289	58,344,539	145,246,750
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	30,123,396	0	30,123,396	43,033,423	0	43,033,423
Business and Community Solutions Division - broadband grants	10,000,000	0	10,000,000			
Total DED Federal Stimulus Fund	40,123,396	0	40,123,396	43,033,423	0	43,033,423
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments	1,996,764	212,967	1,783,797	2,029,932	1,816,965	212,967
Total DNR Federal Stimulus Fund	1,996,764	212,967	1,783,797	2,029,932	1,816,965	212,967

Appendix C

Federal Funding for COVID-19 Response

Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds

Fiscal Year 2021 and Fiscal Year 2022 through October 31, 2021

	Year Ended June 30, 2022 (through October 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
LIEUTENANT GOVERNOR FEDERAL STIMULUS FUND						
Missouri State Council on the Arts - expense and equipment				517,000	405,346	111,654
Missouri Humanities Council - program distribution				605,000	0	605,000
Total Lieutenant Governor Federal Stimulus Fund				1,122,000	405,346	716,654
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Division of Employment Security - administration of unemployment benefits - personal service	24,187,938	783,286	23,404,652	23,948,454	2,368,562	21,579,892
Division of Employment Security - administration of unemployment benefits - expense and equipment	7,600,846	594,741	7,006,105	7,600,846	1,689,722	5,911,124
Division of Employment Security - administration of programs authorized and funded by the United States Department of Labor, such as Disaster Unemployment Assistance, and provided that all funds shall be expended from discrete accounts and that no monies shall be expended for funding administration of these programs by the Division of Employment Security	17,000,000	0	17,000,000	51,000,000	28,752,235	22,247,765
OA - Information Technology Services Division - for DOLIR - expense and equipment				7,737,001	3,293,259	4,443,742
OA - Information Technology Services Division - for DOLIR - personal service				250,000	0	250,000
OA - Division of Accounting - reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	3,083	3,082	1	538	537	1
Total DOLIR Federal Stimulus Fund	48,791,867	1,381,109	47,410,758	90,536,839	36,104,315	54,432,524
SECRETARY OF STATE (SOS) FEDERAL STIMULUS FUND						
Election reform grants, transaction costs, election administration improvements within Missouri, support of Help America Vote Act activities, and the state's share of election costs as required by Chapter 115, RSMo ³				16,100,000	3,834,944	12,265,056
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library				750,000	271,461	478,539
Total SOS Federal Stimulus Fund	0	0	0	16,850,000	4,106,405	12,743,595
DEPARTMENT OF AGRICULTURE (MDA) FEDERAL STIMULUS FUND						
Office of the Director - Specialty Crop Block Grant	20,000	0	20,000			
Total MDA Federal Stimulus Fund	20,000	0	20,000			

Appendix C

Federal Funding for COVID-19 Response

Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds

Fiscal Year 2021 and Fiscal Year 2022 through October 31, 2021

	Year Ended June 30, 2022 (through October 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
HOUSING ASSISTANCE STIMULUS FUND						
DED - Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	0	324,694,749	324,694,749	323,715,323	979,426
Total Housing Assistance Stimulus Fund	324,694,749	0	324,694,749	324,694,749	323,715,323	979,426
Total All Funds	\$ 2,403,855,270	293,591,075	2,110,264,195	7,219,479,219	2,330,456,901	4,889,022,318

¹ The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

² Initial legislation required Coronavirus Relief Fund assistance to be returned to the federal government if it was not spent to cover allowable costs incurred by December 30, 2020. Legislation changes in December 2020 extended that date to December 31, 2021. State officials did not know whether or to what extent the state may have to repay any funding received at the time the appropriation was established. To acknowledge the existence of the obligation, the state established appropriations authorizing the return of up to \$750 million.

³ This appropriation's expenditures include \$3,416,331 that was not spent for COVID-19 purposes, but instead was returned to the federal government.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND			
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	\$ 675,494	0	675,494
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	7	10,758,766
Total Coronavirus Emergency Supplemental Fund	11,434,267	7	11,434,260
FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND			
Department of Social Services (DSS) - MO HealthNet Division - Medicare Part D Clawback payments	100,000,000	74,391,170	25,608,830
DSS - MO HealthNet Division - payment to comprehensive prepaid health care plans as provided by federal or state law or for payments to programs authorized by the Frail Elderly Demonstration Project Waiver as provided by the Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508, Section 4744) and by Section 208.152 (16), RSMo, provided that the department shall implement programs or measures to achieve cost-savings through emergency room services reform, and further provided that MO HealthNet eligibles described in Section 501(a)(1)(D) of Title V of the Social Security Act may voluntarily enroll in the Managed Care Program	250,000,000	250,000,000	0
Total FMAP Enhancement Fund	350,000,000	324,391,170	25,608,830
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND			
Free public schools - all expenditures	1,515,839,292	0	1,515,839,292
School Nutrition Services Program - reimbursements to schools for school food programs	117,552,821	41,894,272	75,658,549
Total DESE Federal Stimulus Fund	1,633,392,113	41,894,272	1,591,497,841
DESE FEDERAL EMERGENCY RELIEF FUND			
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act	300,000,000	67,469,751	232,530,249
Total DESE Federal Emergency Relief Fund	300,000,000	67,469,751	232,530,249

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD) FEDERAL STIMULUS FUND			
Crowder College	1,718,186	0	1,718,186
Crowder College - maintenance and repair	65,732	0	65,732
Crowder College - equity	133,645	0	133,645
East Central College	1,622,326	0	1,622,326
East Central College - maintenance and repair	47,965	0	47,965
East Central College - equity	126,188	0	126,188
Jefferson College	2,326,275	0	2,326,275
Jefferson College - maintenance and repair	114,448	0	114,448
Jefferson College - equity	180,943	0	180,943
Metropolitan Community College	9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair	395,635	0	395,635
Metropolitan Community College - equity	731,315	0	731,315
Mineral Area College	1,691,577	0	1,691,577
Mineral Area College - maintenance and repair	68,720	0	68,720
Mineral Area College - equity	131,575	0	131,575
Moberly Area Community College	1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair	45,518	0	45,518
Moberly Area Community College - equity	148,135	0	148,135
North Central Missouri College	811,508	0	811,508
North Central Missouri College - maintenance and repair	16,606	0	16,606
North Central Missouri College - equity	63,121	0	63,121
Ozarks Technical Community College	4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair	68,116	0	68,116
Ozarks Technical Community College - equity	342,106	0	342,106

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
St. Charles Community College	2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair	63,893	0	63,893
St. Charles Community College - equity	214,713	0	214,713
St. Louis Community College	12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair	473,822	0	473,822
St. Louis Community College - equity	1,008,108	0	1,008,108
State Fair Community College	1,858,709	0	1,858,709
State Fair Community College - maintenance and repair	64,102	0	64,102
State Fair Community College - equity	144,575	0	144,575
Three Rivers College	1,588,805	0	1,588,805
Three Rivers College - maintenance and repair	41,015	0	41,015
Three Rivers College - equity	123,581	0	123,581
State Technical College of Missouri	2,010,124	0	2,010,124
University of Central Missouri	18,446,119	0	18,446,119
Southeast Missouri State University	15,293,156	0	15,293,156
Missouri State University	31,333,687	0	31,333,687
Lincoln University	5,859,958	0	5,859,958
Lincoln University - land grant match	1,296,773	0	1,296,773
Truman State University	13,886,774	0	13,886,774
Northwest Missouri State University	10,395,373	0	10,395,373
Missouri Southern State University	8,010,414	0	8,010,414
Missouri Western State University	7,415,585	0	7,415,585
Harris-Stowe State University	3,487,087	0	3,487,087
University of Missouri	138,745,625	0	138,745,625
Total DHEWD Federal Stimulus Fund	304,037,512	0	304,037,512

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DHEWD FEDERAL EMERGENCY RELIEF FUND			
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	200,000,000	0	200,000,000
Total DHEWD Federal Emergency Relief Fund	200,000,000	0	200,000,000
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND			
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code	20,000,000	4,114,460	15,885,540
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the state Block Grant Program administered through the Federal Airport Improvement Program	1,000,000	0	1,000,000
Total MoDOT Federal Stimulus Fund	21,000,000	4,114,460	16,885,540
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND			
Distribution of federal funds to units of local government as provided in the CARES Act	1,071,000,000	520,925,478	550,074,522
Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	316,500	158,016	158,484
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	16,000	10,250	5,750
Total OA Federal Stimulus Fund	1,071,332,500	521,093,744	550,238,756
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND			
Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	2,262,000	189,250	2,072,750
Total DPS Federal Stimulus Fund	2,262,000	189,250	2,072,750
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND			
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters	1,039,025,589	51,396,569	987,629,020
Alternative care treatment facility staffing expenses - personal service	35,000,000	1,119,066	33,880,934

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DSS - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of \$24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of \$19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed \$44.51 per Medicaid patient per day and shall be effective on March 1, 2020	90,000,000	0	90,000,000
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs	1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo	10,000,000	0	10,000,000
COVID Dedicated Personal Service	200,000,000	71,018,488	128,981,512
Fringe Benefits Personal Service	14,174,411	14,174,411	0
Total State Emergency Management Federal Stimulus Fund	1,390,000,000	137,708,534	1,252,291,466
DEPARTMENT OF CORRECTIONS (DOC) FEDERAL STIMULUS FUND			
Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	11,578,485	1,514,706	10,063,779
Total DOC Federal Stimulus Fund	11,578,485	1,514,706	10,063,779
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND			
Office of the Director - personal service	75,000	2,298	72,702
Office of the Director - expense and equipment	5,000,000	0	5,000,000
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	900,000	0	900,000

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
Division of Developmental Disabilities - community program funding, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need services - expense and equipment	15,364,800	0	15,364,800
Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	8,175,000	4,104,264	4,070,736
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	2,000,000	63,556	1,936,444
Total DMH Federal Stimulus Fund	31,514,800	4,170,118	27,344,682
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND			
Division of Community and Public Health - community health programs funding and related expenses	671,000	0	671,000
Division of Community and Public Health - community health programs funding and related expenses - medications	1,620,000	0	1,620,000
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	445,516	0	445,516
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	32,556,018	438,189	32,117,829
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment	4,500,000	0	4,500,000
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment	25,000,000	6,404,165	18,595,835
Division of Community and Public Health - supplemental nutrition programs	30,062,065	30,062,065	0
Total DHSS Federal Stimulus Fund	94,854,599	36,904,419	57,950,180
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND			
Family Support Division - Emergency Solutions Grant Program payments	30,000,000	0	30,000,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	4,326,000	245,203	4,080,797

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	528,000	0	528,000
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program	20,000,000	9,088,706	10,911,294
Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	1,294,500	194,750	1,099,750
Total DSS Federal Stimulus Fund	56,148,500	9,528,659	46,619,841
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND			
Business and Community Solutions Division - Community Development Block Grant Program - projects awarded on or after July 1, 2019, provided no funds shall be expended at higher education institutions not headquartered in Missouri for purposes of accreditation	20,000,000	0	20,000,000
Total DED Federal Stimulus Fund	20,000,000	0	20,000,000
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND			
Division of Employment Security - administration of unemployment benefits - personal service	1,000,000	208,806	791,194
Division of Employment Security - administration of unemployment benefits - expense and equipment	700,000	687,146	12,854
OA - Information Technology Services Division - for DOLIR - expense and equipment	1,000,000	823,665	176,335
Total DOLIR Federal Stimulus Fund	2,700,000	1,719,617	980,383
Total All Funds	\$ 5,500,254,776	1,150,698,707	4,349,556,069

* The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

**Federal Funding
for COVID-19 Response
September 2021**

Report No. 2021-113

December 2021

auditor.mo.gov

Federal Funding for COVID-19 Response

September 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance in the month of September 2021 for the Coronavirus Disease 2019 (COVID-19) emergency and the cumulative financial activity since the state began receiving funding in April 2020.

In March, April, and December 2020 and March 2021, Congress passed several legislative measures signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities during the COVID-19 emergency. The funding received by or made available to Missouri state government agencies will help pay for the state's emergency response to COVID-19 and provides (1) additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, and (2) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. Some funding authorized in the legislation also went directly to local government entities, healthcare facilities, and colleges and universities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In September, the state spent \$152 million from federal COVID-19 assistance (Appendix A). Through the end of September, the state has received \$4.91 billion and spent \$4.59 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendixes C and D. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$1.22 billion) and funding passed through to counties and the City of St. Louis (\$521 million). Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

Federal Funding for COVID-19 Response

September 2021

Executive Summary

Executive Summary

Missouri has been awarded federal funding under the following federal laws enacted in March, April, and December 2020 and March 2021:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116-123; H.R. 6074)
- Families First Coronavirus Response Act (Public Law 116-127; H.R. 6201)
- Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136; H.R. 748, as amended)
- Paycheck Protection Program and Health Care Enhancement Act (Public Law 116-139; H.R. 266)
- Consolidated Appropriations Act, 2021 (Public Law 116-260; H.R. 133)
- American Rescue Plan Act of 2021 (Public Law 117-2, H.R.1319)

The Coronavirus Preparedness and Response Supplemental Appropriations Act provides for grants to or cooperative agreements with states to carry out surveillance, epidemiology, laboratory capacity, infection control, mitigation, communications, and other preparedness and response activities. The state has been awarded as of September 30, 2021, approximately \$18.8 million under this act for additional or new funding under various federal grant programs. Part of this funding went directly to community health centers from the federal government. Each grant program has a separate time limit on use of the funding.

The Families First Coronavirus Response Act provides Missouri a 6.2 percent Federal Medical Assistance Percentage (FMAP) increase beginning January 1, 2020, for the state's Medicaid program (MO HealthNet) and other applicable programs. The state's FMAP percentage was approximately 66 percent prior to this act.¹ The increased FMAP is available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. To qualify for the temporary FMAP increase, Missouri must:

¹ The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to this act.



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- Maintain eligibility standards, methodologies, or procedures that are no more restrictive than what the state had in place as of January 1, 2020, (maintenance of effort requirement).
- Not charge premiums that exceed those that were in place as of January 1, 2020.
- Cover, without impositions of any cost sharing, testing, services, and treatments including vaccines, specialized equipment, and therapies related to COVID-19.
- Not terminate individuals from Medicaid if such individuals were enrolled in the program as of the date of the beginning of the emergency period, or become enrolled during the emergency period, unless the individual voluntarily terminates eligibility or is no longer a resident of the state (continuous coverage requirement).

Under the Families First Coronavirus Response Act, the state has also been awarded as of September 30, 2021, approximately \$36.7 million of additional or new funding under various federal grant programs for meal assistance, food subsidies, and administrative costs. Each grant program has a separate time limit on use of the funding.

The CARES Act specifies that payments provided to the state from the Coronavirus Relief Fund² may only be used to cover costs that (1) are necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the budget most recently approved as of March 27, 2020, (the date of enactment of the CARES Act) for the state; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The Consolidated Appropriations Act, 2021 extended the time for use of the funding to December 31, 2021.

The state has received approximately \$2.38 billion in Coronavirus Relief Fund assistance including nearly \$173.5 million for St. Louis County and \$122.7 million for Jackson County.³ Twenty-five percent of the remaining state share (approximately \$521 million) was distributed to other counties in the state and the City of St. Louis based on population. In July 2020, the Department of the Treasury Office of Inspector General (OIG) issued interim and quarterly reporting requirements for Coronavirus Relief Fund payments. The OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of these payments.

² From the U.S. Department of the Treasury, CFDA number 21.019.

³ The funding for Jackson County and St. Louis County went directly to those local governments from the federal government.



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Eligible expenditures for Coronavirus Relief Fund assistance include, but are not limited to, payment for:⁴

1. Medical expenses such as:
 - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
 - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
 - Costs of providing COVID-19 testing, including serological testing.
 - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
 - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.
2. Public health expenses such as:
 - Expenses for communication and enforcement by state, territorial, local, and tribal governments of public health orders related to COVID-19.
 - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.
 - Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency.
 - Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
 - Expenses for public safety measures undertaken in response to COVID-19.
 - Expenses for quarantining individuals.
3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially

⁴ U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4184, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.



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dedicated to mitigating or responding to the COVID-19 public health emergency.

4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
 - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
 - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
 - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
 - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
 - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
 - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.
5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
 - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
 - Expenditures related to a state, territorial, local, or tribal government payroll support program.
 - Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.
6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy CARES Act eligibility criteria.

The state may also use Coronavirus Relief Fund assistance to meet immediate cash management needs provided that the full amount of the payment is used



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to cover necessary expenditures.⁵ If the state has not used the Coronavirus Relief Fund assistance it has received to cover costs that were incurred by December 31, 2021, as required by federal law, those funds must be returned to the federal government.

Under the CARES Act, the state has also been awarded as of September 30, 2021, approximately \$3.83 billion of additional or new funding under other various federal grant programs for assistance for public schools, institutions of higher education, and healthcare facilities; child care and family services; health care worker training programs; public health education; expanded telehealth services; and numerous other assistance services or benefits. A significant part of this funding went directly to local governments or the awarded entity. Each grant program has a separate time limit on use of the funding.

The Paycheck Protection Program and Health Care Enhancement Act provides funding to states for expanded COVID-19 testing. Under the act, the state has been awarded approximately \$166 million with some of this funding going directly to rural health departments from the federal government.

Under the Consolidated Appropriations Act, 2021, the state has been awarded as of September 30, 2021, approximately \$2.83 billion of additional or new funding under various federal grant programs for emergency rental assistance, elementary school and higher education funding, virus testing, vaccine preparedness, transportation funding, meal assistance, child care, behavioral health services, and administrative costs. Each grant program has a separate time limit on use of the funding.

Under the American Rescue Plan Act of 2021, the state has been awarded as of September 30, 2021, approximately \$10.57 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. American Rescue Plan Act financial activity is not included in this report series. It is presented in a separate series of monthly reports beginning in July 2021.

⁵ U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4194, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.



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In September, the state spent \$152 million from federal COVID-19 assistance (Appendix A). Through the end of September, the state has received \$4.91 billion and spent \$4.59 billion from this assistance. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$1.22 billion) and funding passed through to counties and the City of St. Louis (\$521 million).

Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes. The state will be responsible for monitoring use of the funding it passes through to local governments. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation are presented in Appendixes C and D.

Appendix A

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
September 1, 2021, through September 30, 2021

	Unaudited						
	Beginning Fund Balance	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Ending Fund Balance
Coronavirus Emergency Supplemental Fund	\$ 11,647,913	5,071	34,931	0	0	2,034	11,616,019
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ¹	0	56,655,877	56,655,877	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	115,793	61,229	167,940	0	0	0	9,082
Department of Elementary and Secondary Education Federal Emergency Relief Fund	1,126,684	32,605,807	32,467,344	0	0	0	1,265,147
Department of Higher Education and Workforce Development Federal Stimulus Fund	0	33,538	33,538	0	0	0	0
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	21,566	222,241	243,807	0	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	2	2,484,901	2,484,900	0	0	0	3
Department of Public Safety Federal Stimulus Fund	4,255,199	0	0	0	0	0	4,255,199
State Emergency Management Federal Stimulus Fund	149,848,156	1,874,985	20,284,995	0	1,207	91,064	131,348,289
Department of Mental Health Federal Stimulus Fund	264,606	688,953	875,147	0	0	11,584	66,828
Department of Health and Senior Services Federal Stimulus Fund	5,428,581	26,933,027	25,414,420	0	0	81,727	6,865,461
Department of Social Services Federal Stimulus Fund	214,617	15,852,434	12,984,086	0	0	0	3,082,965
Department of Natural Resources Federal Stimulus Fund	0	51,614	51,614	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	65,979	475,821	346,230	0	0	110,751	84,819
Total all Funds	\$ 172,989,096	137,945,498	152,044,829	0	1,207	297,160	158,593,812

¹ This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2022 as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal Funding for COVID-19 Response Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds Cumulative Results through September 30, 2021

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Secretary of State Election Administration Improvements Fund ¹	\$ 3,801,643	3,612,181	189,462	0	0	0
Coronavirus Emergency Supplemental Fund	11,681,551	54,845	0	0	10,687	11,616,019
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ²	1,224,740,696	1,224,740,696	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	75,064,557	75,055,475	0	0	0	9,082
Department of Elementary and Secondary Education Federal Emergency Relief Fund	497,564,263	496,299,116	0	0	0	1,265,147
Department of Higher Education and Workforce Development Federal Stimulus Fund	390,602	390,602	0	0	0	0
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	23,886,807	23,886,807	0	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	30,268,591	30,268,588	0	0	0	3
Office of Administration Federal Stimulus Fund	521,241,978	521,093,744	0	66,711	214,945	0
Department of Public Safety Federal Stimulus Fund	8,310,170	1,982,221	0	0	2,072,750	4,255,199
State Emergency Management Federal Stimulus Fund ³	2,002,767,948	1,429,241,760	0	265,092,012	707,269,911	131,348,289
Department of Corrections Federal Stimulus Fund	11,578,485	1,514,706	0	0	10,063,779	0
Department of Mental Health Federal Stimulus Fund	31,118,230	13,424,621	0	725,786	18,352,567	66,828
Department of Health and Senior Services Federal Stimulus Fund	328,973,259	321,121,851	0	0	985,947	6,865,461
Department of Social Services Federal Stimulus Fund	89,955,014	85,772,299	0	0	1,099,750	3,082,965
Department of Natural Resources Federal Stimulus Fund	2,012,943	2,012,943	0	0	0	0
Office of Lieutenant Governor Federal Stimulus Fund	405,346	405,346	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	41,639,486	38,852,453	0	0	2,702,214	84,819
Secretary of State Federal Stimulus Fund	4,106,405	690,074	3,416,331	0	0	0
Housing Assistance Stimulus Fund ⁴	0	323,715,323	0	323,715,323	0	0
Total all Funds	\$ 4,909,507,974	4,594,135,651	3,605,793	589,599,832	742,772,550	158,593,812

¹ During the fiscal year ending June 30, 2020, the Secretary of State (SOS) used this fund to account for COVID-19 receipts and disbursements and other pre-existing but unrelated activity. The receipts, disbursements, and beginning and ending fund balances listed represent only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority was established prior to the public health emergency, and thus does not reflect COVID-19 efforts. The SOS receives many federal grants and uses the state accounting system, as it was intended, to account for all grant activity. Beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund is used to account for all COVID-19 receipts and related disbursements. However, between January 2021 and March 2021 the SOS reused this fund to receive \$189,462 in refunds from subrecipients of unspent awards during the fiscal year ended June 30, 2020 (a decrease in previous disbursements). In April 2021, the SOS returned this money to the federal government.

² This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2022 as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

³ The General Assembly authorized the Office of Administration (OA) to transfer up to \$750 million in federal funds from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. These transferred funds, plus any interest the state earned, had to be repaid to the State Emergency Management Federal Stimulus Fund. The OA transferred \$250 million in May 2020, and repaid the full \$250 million in December 2020, plus \$200,111 in earned interest. The interest is considered COVID-19 revenue because the U.S. Treasury requires the state to use it to cover expenditures incurred in accordance with COVID-19 relief purposes.

⁴ In February 2021, the General Assembly authorized a transfer of up to \$324,694,749 from the State Emergency Management Federal Stimulus Fund to the Housing Assistance Stimulus Fund. This transfer supports the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief Program in Missouri) to provide financial assistance to eligible households unable to pay rent and utilities due to the COVID-19 pandemic. While the Department of Economic Development (DED) administers this fund and indirectly administers (monitors) the program, DED officials entered an agreement with the Missouri Housing Development Commission (MHDC) to directly administer the program. The \$323,715,323 disbursed in February 2021 effectively reflects an upfront transfer to the MHDC. That agency will expend the funds through at least September 2022. Any unused portion will be refunded to the DED, and in turn the U.S. Treasury.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through September 30, 2021

	Year Ended June 30, 2022 (through September 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	\$ 682,249	10,801	671,448	675,494	9,663	665,831
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	34,373	10,724,400	10,758,773	1	10,758,772
Total Coronavirus Emergency Supplemental Fund	11,441,022	45,174	11,395,848	11,434,267	9,664	11,424,603
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND						
Free public schools - all expenditures				2,000,000,000	0	2,000,000,000
School Nutrition Services Program - reimbursements to schools for school food programs				75,658,549	31,908,495	43,750,054
Missouri Healthy Schools, Successful Students Program				266,463	217,344	49,119
Office of Childhood - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Department of Social Services, Children's Division, provided that the delivery of services shall be coordinated with the Parents as Teachers Program	907,000	0	907,000			
Office of Childhood - development and implementation of automated systems to enhance time, attendance reporting, contract compliance, payment accuracy, monitoring, referral services, professional development, before and after school programs, Early Head Start, parent education, background screenings, and to support the Educare Program; and further provided that the Office of Childhood may provide one-time funding to providers, not to exceed \$5,000 per provider, to assist providers who otherwise meet the department's qualifications, to meet requirements for accreditation, and further provided the Department of Elementary and Secondary Education shall reimburse providers more frequently than one month in arrears	11,925,022	872,417	11,052,605			
Office of Childhood - child care subsidy payments for low-income families, subject to income thresholds, provided that any individual can qualify for a traditional or transitional child care subsidy benefit regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers from this appropriation; and to provide childcare subsidies for children under the care, custody, or involved with the Department of Social Services - Children's Division and children adopted or under legal guardianship through Children's Division, and further provided that the subsidy paid by the Children's Division to providers on behalf of children in foster care shall be fixed to the market rate by region and provider-type, in accordance with the latest market rate study performed by or for the Division, and further provided that payments to providers shall be made in full and no more than two weeks in arrears	24,373,774	162,947	24,210,827			

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through September 30, 2021

	Year Ended June 30, 2022 (through September 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
Office of Childhood - child care services in response to the COVID-19 pandemic - stipends for child care providers providing non-traditional hours of care	5,000,000	0	5,000,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - increased access for foster care children	15,352,000	0	15,352,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - child care for families engaged in job search	9,500,000	0	9,500,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion and upgrades for existing Child Care providers	30,000,000	0	30,000,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion for new providers	20,000,000	0	20,000,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - higher education grants	25,000,000	0	25,000,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - Paycheck Protection Program payments	33,945,846	0	33,945,846			
Office of Childhood - child care services in response to the COVID-19 pandemic - professional development	1,550,000	0	1,550,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - youth development credential	1,150,000	0	1,150,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - administration	9,257,784	0	9,257,784			
Office of Childhood - child care services in response to the COVID-19 pandemic - technical and business assistance	10,000,000	0	10,000,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - additional sliding scale fees for June 2021 through September 2022	17,300,000	0	17,300,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - teaching child care at DESE career centers	2,100,000	0	2,100,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - higher education grants to students needing child care	5,000,000	0	5,000,000			
Total DESE Federal Stimulus Fund	222,361,426	1,035,364	221,326,062	2,075,925,012	32,125,839	2,043,799,173
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act				208,443,000	112,490,909	95,952,091
Distributions to the free public schools under the CARES Act, provided that local educational agencies that adopt, in response to COVID-19, a distanced or blended onsite and distanced pattern of instruction constituting less than forty-five percent (45%) of annual attendance hours taking place in person, shall have their designated total allocation under this section reduced by ten percent (10%)	105,000,000	5,923,594	99,076,406			

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through September 30, 2021

	Year Ended June 30, 2022 (through September 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	20,000,000	4,850,415	15,149,585	30,000,000	14,144,301	15,855,699
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act				522,703,375	199,022,695	323,680,680
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that local educational agencies that adopt, in response to COVID-19, a distanced or blended onsite and distanced pattern of instruction constituting less than forty-five percent (45%) of annual attendance hours taking place in person, shall have their designated total allocation under this section reduced by ten percent (10%)	522,703,375	77,634,115	445,069,260			
Distributions of the Governor's Emergency Education Relief Funds to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that fifty percent (50%) of funds awarded to local educational agencies under this section are utilized to provide financial assistance or microgrants directly to the parents or legal guardians of students	7,284,647	0	7,284,647	7,284,647	0	7,284,647
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that any unobligated non-public schools funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	33,775,112	12,233,076	21,542,036	67,550,224	2,719,128	64,831,096
Total DESE Federal Emergency Relief Fund	688,763,134	100,641,200	588,121,934	835,981,246	328,377,033	507,604,213
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
FEDERAL STIMULUS FUND						
Crowder College				1,718,186	0	1,718,186
Crowder College - maintenance and repair				65,732	0	65,732
Crowder College - equity				133,645	0	133,645
East Central College				1,622,326	0	1,622,326
East Central College - maintenance and repair				47,965	0	47,965
East Central College - equity				126,188	0	126,188
Jefferson College				2,326,275	0	2,326,275
Jefferson College - maintenance and repair				114,448	0	114,448
Jefferson College - equity				180,943	0	180,943
Metropolitan Community College				9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair				395,635	0	395,635
Metropolitan Community College - equity				731,315	0	731,315
Mineral Area College				1,691,577	0	1,691,577
Mineral Area College - maintenance and repair				68,720	0	68,720
Mineral Area College - equity				131,575	0	131,575

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through September 30, 2021

	Year Ended June 30, 2022 (through September 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
Moberly Area Community College				1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair				45,518	0	45,518
Moberly Area Community College - equity				148,135	0	148,135
North Central Missouri College				811,508	0	811,508
North Central Missouri College - maintenance and repair				16,606	0	16,606
North Central Missouri College - equity				63,121	0	63,121
Ozarks Technical Community College				4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair				68,116	0	68,116
Ozarks Technical Community College - equity				342,106	0	342,106
St. Charles Community College				2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair				63,893	0	63,893
St. Charles Community College - equity				214,713	0	214,713
St. Louis Community College				12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair				473,822	0	473,822
St. Louis Community College - equity				1,008,108	0	1,008,108
State Fair Community College				1,858,709	0	1,858,709
State Fair Community College - maintenance and repair				64,102	0	64,102
State Fair Community College - equity				144,575	0	144,575
Three Rivers College				1,588,805	0	1,588,805
Three Rivers College - maintenance and repair				41,015	0	41,015
Three Rivers College - equity				123,581	0	123,581
State Technical College of Missouri				2,010,124	0	2,010,124
University of Central Missouri				18,446,119	0	18,446,119
Southeast Missouri State University				15,293,156	0	15,293,156
Missouri State University				31,333,687	0	31,333,687
Lincoln University				7,156,731	0	7,156,731
Truman State University				13,886,774	0	13,886,774
Northwest Missouri State University				10,395,373	0	10,395,373
Missouri Southern State University				8,010,414	0	8,010,414
Missouri Western State University				7,415,585	0	7,415,585
Harris-Stowe State University				3,487,087	0	3,487,087
University of Missouri				138,745,625	0	138,745,625
Job training and related activities	1,212,759	135,635	1,077,124	1,332,000	254,968	1,077,032
Total DHEWD Federal Stimulus Fund	1,212,759	135,635	1,077,124	305,369,512	254,968	305,114,544

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	Year Ended June 30, 2022 (through September 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	15,000,000	0	15,000,000	23,643,000	23,643,000	0
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the Coronavirus Response and Relief Supplemental Appropriations Act	12,000,000	243,807	11,756,193			
Certified Work Ready Community Program	750,000	0	750,000			
Job training and related activities	85,500	0	85,500			
Total DHEWD Federal Emergency Relief Fund	27,835,500	243,807	27,591,693	23,643,000	23,643,000	0
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code				61,770,760	19,415,205	42,355,555
Transit Program - grants to non-urbanized areas under Sections 5310, 5311, 5312, and 5340, Title 49, United States Code	62,470,760	5,026,889	57,443,871	500,000	0	500,000
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the State Block Grant Program administered through the Federal Airport Improvement Program				19,870,044	1,539,765	18,330,279
Aviation Program - for construction, capital improvements, operations, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to the provisions of the CARES Act, and the Coronavirus Response and Relief Supplemental Appropriations Act	20,370,044	172,269	20,197,775			
Total MoDOT Federal Stimulus Fund	82,840,804	5,199,158	77,641,646	82,140,804	20,954,970	61,185,834
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND						
Broadband expansion and/or cellular equipment and service to provide fixed or mobile broadband access to emergency services personnel in order to coordinate and dispatch services related to the COVID-19 disease - expense and equipment				5,000,000	0	5,000,000
Broadband expansion to residential and agricultural areas in counties of the state of Missouri with high concentrations of state employees without residential access to broadband internet, for the purpose of enabling state employees to work remotely due to the COVID-19 disease - expense and equipment				5,000,000	0	5,000,000
Reimbursement of broadband services costs, and/or for state purchase of cellular equipment and service to provide fixed or mobile broadband service for state employees required to work from home due to the COVID-19 disease - expense and equipment				2,000,000	0	2,000,000
Total OA Federal Stimulus Fund				12,000,000	0	12,000,000

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	Year Ended June 30, 2022 (through September 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
All allotments, grants and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency				1,860,000	1,792,971	67,029
Total DPS Federal Stimulus Fund				1,860,000	1,792,971	67,029
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters				652,799,325	217,393,127	435,406,198
For expenses of any state agency responding to COVID-19	50,812,904	2,770,851	48,042,053			
Alternative care treatment facility staffing expenses - personal service				35,000,000	3,388	34,996,612
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs				1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo				10,000,000	0	10,000,000
State Emergency Management Agency, Boone County Fire Protection District, Missouri Task Force 1 - expenses for response to emergencies and disasters in the State of Missouri and conduct of annual training exercises. Expenses may include, but are not limited to personnel salaries and benefits, supplies, and repair or replacement of damaged equipment				100,000	100,000	0
Return of unspent CARES Act Coronavirus Relief Funds to the federal government ²				750,000,000	0	750,000,000
DESE - Learning Loss Testing				2,853,584	2,853,583	1
DESE - Transportation Costs				9,100,000	9,100,000	0
DESE - State School Bus Routes				1,000,000	580,334	419,666
DESE - Sheltered Workshops				3,999,731	3,999,730	1
DESE - Distance Learning				5,582,707	5,582,706	1
DHEWD - Distance Learning				10,000,000	10,000,000	0
DHEWD - Computer-Based Training				2,000,000	1,323,000	677,000
DHEWD - Workforce Development Boards				147,590	147,589	1
DHEWD - Workforce Training				3,033,762	3,033,762	0
DHEWD - Institutions of Higher Education COVID Expenses				115,792,343	115,792,343	0
Department of Revenue (DOR) - Temporary Motor Vehicle and Driver Licensing Division Offices				2,000,000	1,062,762	937,238
DOR - Technology and infrastructure costs due to the COVID-19 crisis - expense and equipment				79,263	79,262	1
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service	288,320	97,788	190,532	789,442	216,231	573,211
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - expense and equipment				372,230	372,230	0

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	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
OA - Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				941,500	862,750	78,750
OA - Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				192,500	169,250	23,250
Missouri Consolidated Health Care Plan - COVID Reimbursement	6,329,000	6,328,052	948	22,000,000	18,921,685	3,078,315
Department of Agriculture (MDA) - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic				20,000,000	16,933,771	3,066,229
Department of Economic Development (DED) - Broadband Expansion	750,000	0	750,000	12,750,000	7,167,234	5,582,766
DED - Program to provide grants to small businesses incorporated in the state of Missouri with 50 or fewer employees, to reimburse the costs of business interruption caused by required closures in connection with the COVID-19 public health emergency, provided that no grants shall be provided to franchise or chain business entities, and further provided that one-quarter of funds under such program shall be allocated to family-owned farms				17,160,185	17,132,704	27,481
DED - Innovation Grants				748,560	748,560	0
DED - Manufacturer Retooling				20,000,000	20,000,000	0
DED - Nonprofit Stimulus				18,230,969	18,230,969	0
DED - Destination Marketing Organization Stimulus				15,204,713	15,204,713	0
DPS - Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				3,829,000	3,469,001	359,999
Department of Corrections (DOC) - Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				28,578,485	27,001,822	1,576,663
Department of Mental Health (DMH) - Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				31,875,000	30,315,393	1,559,607
DMH - Division of Developmental Disabilities - Developmental Disabilities Waiver (DDW) - compensation of all DDW providers during the period that Missouri or the United States falls within an emergency declaration to compensate any DDW provider with a retention payment, gap payment, or temporary rate increase; and additional payment per day during the period which a DDW provider has at least one confirmed positive COVID-19 case on the premises, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services				20,758,880	20,758,879	1

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	Year Ended June 30, 2022 (through September 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
DMH - Division of Behavioral Health COVID Reimbursements				10,000,000	10,000,000	0
DMH - Division of Behavioral Health - suicide prevention initiatives - expense and equipment				620,000	620,000	0
DMH - Developmental Disabilities Telehealth				4,331,832	4,331,832	0
DMH - Telehealth Training				3,500,000	3,500,000	0
DMH - Behavioral Health Net				100,500	100,500	0
Department of Health and Senior Services (DHSS) - Home & Community Based Services COVID Reimbursements				4,861,352	4,861,352	0
Department of Social Services (DSS) - Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				1,724,500	1,645,563	78,937
DSS - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of \$24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of \$19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed \$44.51 per Medicaid patient per day and shall be effective on March 1, 2020	2,000,000	1,204,531	795,469	90,000,000	89,056,441	943,559
DSS - Family Support Division - electronic benefit transfers system - expense and equipment				423,254	413,543	9,711
Department of Labor & Industrial Relations (DOLIR) - Unemployment Insurance System Support	8,500,000	3,465,597	5,034,403	24,500,000	21,598,168	2,901,832
DED - Communications Campaign				3,249,956	3,249,956	0
DPS - Missouri National Guard Expenses	150,000	0	150,000	5,400,000	2,979,673	2,420,327
DHSS - Call Center/Data Entry				170,075	170,075	0
DHSS - COVID Testing				89,291,600	35,108,215	54,183,385
DHSS - Contact Tracing/Tracking				11,800,000	5,379,351	6,420,649
DHSS - Lab Infrastructure				22,360,108	9,098,553	13,261,555
DHSS - Technology & Data Infrastructure				343,283	343,283	0
DHSS - Sewershed				414,081	413,831	250
DHSS - Surveillance				199,583	91,795	107,788
DHSS - Prevention in High Risk Settings				1,222,775	123,916	1,098,859
DHSS - COVID Support Services				1,093,350	597,960	495,390
DESE - Hearing Aid Distribution				100,000	100,000	0
DHSS - Poison Control				500,000	500,000	0
DHSS - Saliva-Based Testing				2,127,000	1,507,909	619,091
DOC - Waste Water Testing				181,568	181,568	0

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	Year Ended June 30, 2022 (through September 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
DSS - Food Banks	17,284,666	4,676,588	12,608,078	6,500,000	6,500,000	0
DHEWD - American Graduate				99,999	99,999	0
DESE - K-12 Support				61,440,933	61,440,933	0
DESE - Independent Living Centers				144,658	144,657	1
DESE - Substitute Teachers	371,312	0	371,312	2,000,000	1,594,883	405,117
DHEWD - Independent Colleges				9,777,481	9,777,480	1
DMH - Access to Recovery				1,000,000	1,000,000	0
DHSS - Child Care Providers				12,000,000	2,470,881	9,529,119
DSS - Assisted Living Facilities	2,000,000	627,560	1,372,440	10,000,000	4,747,129	5,252,871
COVID Dedicated Personal Service				201,000,000	55,931,247	145,068,753
DMH - Staff Offering Support Program				3,200,000	384,335	2,815,665
Fringe Benefits Personal Service				23,339,723	22,895,972	443,751
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	818	817	1	888	887	1
DHEWD - A+ Program				4,899,916	4,899,915	1
OA - Business Enterprise Portal	2,300,000	0	2,300,000	2,300,000	0	2,300,000
DPS - Disaster Medical Assistance Team	2,566,135	524,676	2,041,459	3,500,000	2,425,267	1,074,733
Personal Protective Equipment Warehousing				1,312,800	279,802	1,032,998
DED - Manufacturer Retooling #2	2,649,727	1,488,829	1,160,898	4,500,000	1,850,273	2,649,727
County Coronavirus Relief Fund Reporting	1,289,518	304,138	985,380	1,400,000	1,095,862	304,138
DOR - collecting highway related fees and taxes - personal service				232,812	0	232,812
DOR - collecting highway related fees and taxes - expense and equipment				3,057	0	3,057
Rural Hospitals	4,193,560	0	4,193,560	10,000,000	5,806,440	4,193,560
DOLIR - Unemployment Insurance Trust Fund				300,000,000	300,000,000	0
OA - Information Technology Services Division - OA consolidated information technology services - expense and equipment	203,139	0	203,139			
OA - Information Technology Services Division - DHSS consolidated information technology services - expense and equipment	27,152	0	27,152			
OA - Information Technology Services Division - DMH consolidated information technology services - expense and equipment	88,496	0	88,496			
OA - Information Technology Services Division - DOC consolidated information technology services - expense and equipment	12,068	0	12,068			
OA - Information Technology Services Division - DPS consolidated information technology services - expense and equipment	46,259	0	46,259			
OA - Information Technology Services Division - DOLIR consolidated information technology services - expense and equipment	11,263	0	11,263			

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	Year Ended June 30, 2022 (through September 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment	35,720	0	35,720			
OA - Information Technology Services Division - Department of Natural Resources (DNR) consolidated information technology services - expense and equipment	46,259	0	46,259			
OA - Information Technology Services Division - MDA consolidated information technology services - expense and equipment	44,248	0	44,248			
OA - Information Technology Services Division - DOR consolidated information technology services - expense and equipment	120,677	0	120,677			
OA - Information Technology Services Division - DHEWD consolidated information technology services - expense and equipment	13,194	0	13,194			
OA - Information Technology Services Division - DESE consolidated information technology services - expense and equipment	32,180	0	32,180			
DMH - Division of Developmental Disabilities - telehealth physician services	2,232,000	1,122,072	1,109,928			
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DPS - expense and equipment	90,000	90,000	0			
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DHSS - expense and equipment	360,000	113,700	246,300			
DHSS - Division of Community and Public Health - personal protective equipment warehousing - expense and equipment	200,700	91,696	109,004			
DOC - COVID Response - expense and equipment	5,399,048	1,349,777	4,049,271	8,537,000	3,137,952	5,399,048
DOLIR - Division of Employment Security - repayment of the state share of overpayments made to Missouri citizens through unemployment claims processed due to COVID-19 pandemic	48,000,000	0	48,000,000			
DPS - Missouri Veterans' Commission - housing assistance for veterans	1,800,000	0	1,800,000			
MDA - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state who employ less than 200 employees in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic and for the implementation of programs for other livestock value added products	20,000,000	0	20,000,000			
DHEWD - for a grant to an organization providing services in a city not within a county, that facilitates supplemental education programs, job development and training, and community service programs for under-resourced individuals	600,000	0	600,000			

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	Year Ended June 30, 2022 (through September 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
DSS - MO HealthNet Division - for funding long-term care services - Family Certified Home Health Aide (FCHHA) Pilot Program for an enrolled Home Health Provider Agency with MO HealthNet for the Home Health Agency to pay to train family members and/or parents as Certified Home Health Aides to provide medically necessary care in their home for up to fifty clients that are eligible for Private Duty Nursing services and currently admitted or receiving outpatient services from a pediatric hospital(s) within: a county with a charter form of government and with more than three hundred thousand but fewer than four hundred fifty thousand inhabitants, a home rule city with more than sixty-four thousand but fewer than seventy-one thousand inhabitants, a county with a charter form of government and with more than nine hundred fifty thousand inhabitants, a city not within a county, a county of the first classification with more than one hundred one thousand but fewer than one hundred fifteen thousand inhabitants, and a county with a charter form of government and with more than two hundred thousand but fewer than three hundred fifty thousand	2,901,385	0	2,901,385			
DSS - MO HealthNet Division - all other non-institutional services including, but not limited to, rehabilitation, optometry, audiology, ambulance, non-emergency medical transportation, durable medical equipment, and eyeglasses under the MO HealthNet fee-for-service program, and for rehabilitation services provided by residential treatment facilities as authorized by the Children's Division for children in the care and custody of the Children's Division	5,000,000	0	5,000,000			
DHEWD - establishing a nursing simulation laboratory facility to enhance and expand nursing education and development opportunities through an online statewide nursing education program	2,000,000	0	2,000,000			
DOC - Division of Offender Rehabilitative Services - pilot program to ensure the availability and use of all medication-assisted treatment products approved by the FDA to treat opioid use disorder, including but not limited to those specified in Section 191.1165, RSMo, in conjunction with treatment for incarcerated offenders	1,500,000	0	1,500,000			
OA - Information Technology Services Division - DED consolidated information technology services - personal service	289,360	0	289,360			
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment	437,614	0	437,614			
Workers' Compensation Payments	15,810	0	15,810	200,000	184,190	15,810
DHSS - Disaster Medical Assistance Team Alternative Care	16,500,000	9,599,290	6,900,710			
DHSS - Vaccination Incentives	14,000,000	6,400,000	7,600,000			
DHSS - Hospital Health Care Staffing Contracts	15,000,000	81,819	14,918,181			
DPS - Ambulance District Reimbursements	5,000,000	0	5,000,000			
DPS - Ventilator Emergency Transportation	400,000	0	400,000			
DMH, DOC, DPS, DSS, and OA - Stipend Payments	15,000,000	0	15,000,000			
Total State Emergency Management Federal Stimulus Fund	258,892,532	40,337,781	218,554,751	2,764,623,853	1,251,198,366	1,513,425,487

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	Year Ended June 30, 2022 (through September 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	1,205,000	84,353	1,120,647	900,000	372,147	527,853
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	3,200,000	462,209	2,737,791	2,000,000	1,000,852	999,148
Division of Developmental Disabilities - telehealth physician services related to COVID-19 - expense and equipment				720,000	0	720,000
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	643,165	74,229	568,936	636,796	280,501	356,295
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment	10,000,000	1,667,805	8,332,195	19,363,204	5,378,938	13,984,266
Total DMH Federal Stimulus Fund	15,048,165	2,288,596	12,759,569	23,620,000	7,032,438	16,587,562
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND						
Division of Community and Public Health - community health programs funding and related expenses	224,981	0	224,981	224,981	0	224,981
Division of Community and Public Health - community health programs funding and related expenses - medications				401,508	311,258	90,250
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	996,315	85,783	910,532	732,279	51,125	681,154
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service (supplemental)				256,713	12,237	244,476
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	32,376,931	2,518,531	29,858,400	30,461,800	9,335,881	21,125,919
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment (supplemental)				3,108,932	106,848	3,002,084
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment				4,050,000	3,259,290	790,710
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment				18,000,000	14,768,427	3,231,573

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	Year Ended June 30, 2022 (through September 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
Division of Senior and Disability Services - Home and Community Services grants to be distributed to the Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and meal services	942,111	121,825	820,286			
Division of Senior and Disability Services - meals to be distributed to each Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and grant services	2,100,000	1,420,828	679,172			
Division of Community and Public Health - supplemental nutrition programs	185,000,000	21,087,142	163,912,858	185,000,000	184,983,431	16,569
Division of Community and Public Health - Office of Emergency Coordination - Poison Control Hotline - expense and equipment				100,000	0	100,000
Division of Regulation and Licensure - program operations and support - personal service	707,000	235,078	471,922	700,000	687,511	12,489
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	28,522	271,478	300,000	40,151	259,849
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service	7,366,010	214,329	7,151,681	542,764	432,546	110,218
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service (supplemental)				3,049,467	27,811	3,021,656
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment	270,472,267	15,263,393	255,208,874	134,094,849	24,626,318	109,468,531
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment - Epidemiology and Laboratory Capacity	4,216,680	0	4,216,680			
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - personal service	1,139,388	14,526	1,124,862	200,000	0	200,000
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - expense and equipment	53,608,631	4,359,550	49,249,081	19,800,000	1,931,925	17,868,075
Ombudsman Program operated by the Area Agencies on Aging or their service providers - expense and equipment	75,369	0	75,369			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - personal service	200,000	3,210	196,790			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - expense and equipment	1,512,169	3,920	1,508,249			
Division of Community and Public Health - funding of the Justice for Survivors forensic examination Statewide Telehealth Network	6,157,916	0	6,157,916			

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through September 30, 2021

	Year Ended June 30, 2022 (through September 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	263	263	0			
Total DHSS Federal Stimulus Fund	567,396,031	45,356,900	522,039,131	401,023,293	240,574,759	160,448,534
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	28,331,553	2,160,826	26,170,727	28,331,553	15,973,768	12,357,785
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	6,026,000	922,709	5,103,291	6,026,000	1,641,114	4,384,886
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	388,730	92,184	296,546	643,510	506,141	137,369
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program				66,542,726	30,879,700	35,663,026
Family Support Division - electronic benefit transfers system - expense and equipment	3,019,376	0	3,019,376	3,333,403	3,333,403	0
Family Support Division - community services programs provided by Community Action Agencies or other not-for-profit organizations under provisions of the Community Services Block Grant	27,847,053	4,020,556	23,826,497	27,847,053	5,649,424	22,197,629
Family Support Division - Low Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	18,269,392	10,228,737	8,040,655	18,269,392	23,479	18,245,913
Children's Division - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Children's Division, provided that the Children's Division shall coordinate the delivery of services with the Parents as Teachers Program within the Department of Elementary and Secondary Education				907,000	337,510	569,490
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	12,760,000	0	12,760,000	12,760,000	0	12,760,000
Family Support Division - income maintenance field staff and operations - expense and equipment	1,350,503	0	1,350,503	189,080	0	189,080
Family Support Division - contractor, hardware, and other costs associated with planning, development, and implementation of a Family Assistance Management Information System - expense and equipment	13,932	0	13,932	6,966	0	6,966
Children's Division - independent living placements and transitional living services	10,220,877	183,047	10,037,830	1,703,480	0	1,703,480

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through September 30, 2021

	Year Ended June 30, 2022 (through September 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
Children's Division - child care subsidy payments, subject to income thresholds, provided that any individual can qualify for a traditional or transitional benefit for a child care subsidy regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers, and to provide child care subsidies for children under the care, custody, or involved with the Children's Division and children adopted or under legal guardianship through Children's Division, and further provided child care subsidy providers not currently receiving disproportionate share rate differentials from July 2020 to December 2020 shall receive a 20 percent rate differential from January 2021 to May 2021				37,031,126	0	37,031,126
Family Support Division - services for the visually impaired	268,757	0	268,757			
Children's Division - costs associated with attending post-secondary education including, but not limited to tuition, books, fees, room and board for current or former foster youth	1,485,593	0	1,485,593			
Children's Division - creation of a mobile application that can be accessed by children's division caseworkers, licensed foster families, foster care licensure applicants, parents or guardians of children in foster care and other key parties. Such application shall enable streamlined communication and information sharing to improve the functionality of processes including but not limited to foster home licensure applications, foster family requests for services, and recordkeeping for children in state custody	1,000,000	0	1,000,000			
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children's Division - expense and equipment	1,455,355	344,199	1,111,156			
Total DSS Federal Stimulus Fund	112,437,121	17,952,258	94,484,863	203,591,289	58,344,539	145,246,750
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	30,123,396	0	30,123,396	43,033,423	0	43,033,423
Business and Community Solutions Division - broadband grants	10,000,000	0	10,000,000			
Total DED Federal Stimulus Fund	40,123,396	0	40,123,396	43,033,423	0	43,033,423
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments	1,996,764	195,978	1,800,786	2,029,932	1,816,965	212,967
Total DNR Federal Stimulus Fund	1,996,764	195,978	1,800,786	2,029,932	1,816,965	212,967
LIEUTENANT GOVERNOR FEDERAL STIMULUS FUND						
Missouri State Council on the Arts - expense and equipment				517,000	405,346	111,654
Missouri Humanities Council - program distribution				605,000	0	605,000
Total Lieutenant Governor Federal Stimulus Fund				1,122,000	405,346	716,654

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through September 30, 2021

	Year Ended June 30, 2022 (through September 30, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Division of Employment Security - administration of unemployment benefits - personal service	24,187,938	584,012	23,603,926	23,948,454	2,368,562	21,579,892
Division of Employment Security - administration of unemployment benefits - expense and equipment	7,600,846	441,687	7,159,159	7,600,846	1,689,722	5,911,124
Division of Employment Security - administration of programs authorized and funded by the United States Department of Labor, such as Disaster Unemployment Assistance, and provided that all funds shall be expended from discrete accounts and that no monies shall be expended for funding administration of these programs by the Division of Employment Security	17,000,000	0	17,000,000	51,000,000	28,752,235	22,247,765
OA - Information Technology Services Division - for DOLIR - expense and equipment				7,737,001	3,293,259	4,443,742
OA - Information Technology Services Division - for DOLIR - personal service				250,000	0	250,000
OA - Division of Accounting - reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	3,083	3,082	1	538	537	1
Total DOLIR Federal Stimulus Fund	48,791,867	1,028,781	47,763,086	90,536,839	36,104,315	54,432,524
SECRETARY OF STATE (SOS) FEDERAL STIMULUS FUND						
Election reform grants, transaction costs, election administration improvements within Missouri, support of Help America Vote Act activities, and the state's share of election costs as required by Chapter 115, RSMo ³				16,100,000	3,834,944	12,265,056
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library				750,000	271,461	478,539
Total SOS Federal Stimulus Fund	0	0	0	16,850,000	4,106,405	12,743,595
DEPARTMENT OF AGRICULTURE (MDA) FEDERAL STIMULUS FUND						
Office of the Director - Specialty Crop Block Grant	20,000	0	20,000			
Total MDA Federal Stimulus Fund	20,000	0	20,000			
HOUSING ASSISTANCE STIMULUS FUND						
DED - Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	0	324,694,749	324,694,749	323,715,323	979,426
Total Housing Assistance Stimulus Fund	324,694,749	0	324,694,749	324,694,749	323,715,323	979,426
Total All Funds	\$ 2,403,855,270	214,460,632	2,189,394,638	7,219,479,219	2,330,456,901	4,889,022,318

¹ The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

² Initial legislation required Coronavirus Relief Fund assistance to be returned to the federal government if it was not spent to cover allowable costs incurred by December 30, 2020. Legislation changes in December 2020 extended that date to December 31, 2021. State officials did not know whether or to what extent the state may have to repay any funding received at the time the appropriation was established. To acknowledge the existence of the obligation, the state established appropriations authorizing the return of up to \$750 million.

³ This appropriation's expenditures include \$3,416,331 that was not spent for COVID-19 purposes, but instead was returned to the federal government.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND			
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	\$ 675,494	0	675,494
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	7	10,758,766
Total Coronavirus Emergency Supplemental Fund	11,434,267	7	11,434,260
FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND			
Department of Social Services (DSS) - MO HealthNet Division - Medicare Part D Clawback payments	100,000,000	74,391,170	25,608,830
DSS - MO HealthNet Division - payment to comprehensive prepaid health care plans as provided by federal or state law or for payments to programs authorized by the Frail Elderly Demonstration Project Waiver as provided by the Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508, Section 4744) and by Section 208.152 (16), RSMo, provided that the department shall implement programs or measures to achieve cost-savings through emergency room services reform, and further provided that MO HealthNet eligibles described in Section 501(a)(1)(D) of Title V of the Social Security Act may voluntarily enroll in the Managed Care Program	250,000,000	250,000,000	0
Total FMAP Enhancement Fund	350,000,000	324,391,170	25,608,830
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND			
Free public schools - all expenditures	1,515,839,292	0	1,515,839,292
School Nutrition Services Program - reimbursements to schools for school food programs	117,552,821	41,894,272	75,658,549
Total DESE Federal Stimulus Fund	1,633,392,113	41,894,272	1,591,497,841
DESE FEDERAL EMERGENCY RELIEF FUND			
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act	300,000,000	67,469,751	232,530,249
Total DESE Federal Emergency Relief Fund	300,000,000	67,469,751	232,530,249

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD) FEDERAL STIMULUS FUND			
Crowder College	1,718,186	0	1,718,186
Crowder College - maintenance and repair	65,732	0	65,732
Crowder College - equity	133,645	0	133,645
East Central College	1,622,326	0	1,622,326
East Central College - maintenance and repair	47,965	0	47,965
East Central College - equity	126,188	0	126,188
Jefferson College	2,326,275	0	2,326,275
Jefferson College - maintenance and repair	114,448	0	114,448
Jefferson College - equity	180,943	0	180,943
Metropolitan Community College	9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair	395,635	0	395,635
Metropolitan Community College - equity	731,315	0	731,315
Mineral Area College	1,691,577	0	1,691,577
Mineral Area College - maintenance and repair	68,720	0	68,720
Mineral Area College - equity	131,575	0	131,575
Moberly Area Community College	1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair	45,518	0	45,518
Moberly Area Community College - equity	148,135	0	148,135
North Central Missouri College	811,508	0	811,508
North Central Missouri College - maintenance and repair	16,606	0	16,606
North Central Missouri College - equity	63,121	0	63,121
Ozarks Technical Community College	4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair	68,116	0	68,116
Ozarks Technical Community College - equity	342,106	0	342,106

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
St. Charles Community College	2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair	63,893	0	63,893
St. Charles Community College - equity	214,713	0	214,713
St. Louis Community College	12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair	473,822	0	473,822
St. Louis Community College - equity	1,008,108	0	1,008,108
State Fair Community College	1,858,709	0	1,858,709
State Fair Community College - maintenance and repair	64,102	0	64,102
State Fair Community College - equity	144,575	0	144,575
Three Rivers College	1,588,805	0	1,588,805
Three Rivers College - maintenance and repair	41,015	0	41,015
Three Rivers College - equity	123,581	0	123,581
State Technical College of Missouri	2,010,124	0	2,010,124
University of Central Missouri	18,446,119	0	18,446,119
Southeast Missouri State University	15,293,156	0	15,293,156
Missouri State University	31,333,687	0	31,333,687
Lincoln University	5,859,958	0	5,859,958
Lincoln University - land grant match	1,296,773	0	1,296,773
Truman State University	13,886,774	0	13,886,774
Northwest Missouri State University	10,395,373	0	10,395,373
Missouri Southern State University	8,010,414	0	8,010,414
Missouri Western State University	7,415,585	0	7,415,585
Harris-Stowe State University	3,487,087	0	3,487,087
University of Missouri	138,745,625	0	138,745,625
Total DHEWD Federal Stimulus Fund	304,037,512	0	304,037,512

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DHEWD FEDERAL EMERGENCY RELIEF FUND			
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	200,000,000	0	200,000,000
Total DHEWD Federal Emergency Relief Fund	200,000,000	0	200,000,000
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND			
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code	20,000,000	4,114,460	15,885,540
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the state Block Grant Program administered through the Federal Airport Improvement Program	1,000,000	0	1,000,000
Total MoDOT Federal Stimulus Fund	21,000,000	4,114,460	16,885,540
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND			
Distribution of federal funds to units of local government as provided in the CARES Act	1,071,000,000	520,925,478	550,074,522
Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	316,500	158,016	158,484
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	16,000	10,250	5,750
Total OA Federal Stimulus Fund	1,071,332,500	521,093,744	550,238,756
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND			
Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	2,262,000	189,250	2,072,750
Total DPS Federal Stimulus Fund	2,262,000	189,250	2,072,750
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND			
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters	1,039,025,589	51,396,569	987,629,020
Alternative care treatment facility staffing expenses - personal service	35,000,000	1,119,066	33,880,934

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DSS - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of \$24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of \$19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed \$44.51 per Medicaid patient per day and shall be effective on March 1, 2020	90,000,000	0	90,000,000
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs	1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo	10,000,000	0	10,000,000
COVID Dedicated Personal Service	200,000,000	71,018,488	128,981,512
Fringe Benefits Personal Service	14,174,411	14,174,411	0
Total State Emergency Management Federal Stimulus Fund	1,390,000,000	137,708,534	1,252,291,466
DEPARTMENT OF CORRECTIONS (DOC) FEDERAL STIMULUS FUND			
Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	11,578,485	1,514,706	10,063,779
Total DOC Federal Stimulus Fund	11,578,485	1,514,706	10,063,779
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND			
Office of the Director - personal service	75,000	2,298	72,702
Office of the Director - expense and equipment	5,000,000	0	5,000,000
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	900,000	0	900,000

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
Division of Developmental Disabilities - community program funding, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need services - expense and equipment	15,364,800	0	15,364,800
Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	8,175,000	4,104,264	4,070,736
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	2,000,000	63,556	1,936,444
Total DMH Federal Stimulus Fund	31,514,800	4,170,118	27,344,682
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND			
Division of Community and Public Health - community health programs funding and related expenses	671,000	0	671,000
Division of Community and Public Health - community health programs funding and related expenses - medications	1,620,000	0	1,620,000
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	445,516	0	445,516
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	32,556,018	438,189	32,117,829
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment	4,500,000	0	4,500,000
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment	25,000,000	6,404,165	18,595,835
Division of Community and Public Health - supplemental nutrition programs	30,062,065	30,062,065	0
Total DHSS Federal Stimulus Fund	94,854,599	36,904,419	57,950,180
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND			
Family Support Division - Emergency Solutions Grant Program payments	30,000,000	0	30,000,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	4,326,000	245,203	4,080,797

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	528,000	0	528,000
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program	20,000,000	9,088,706	10,911,294
Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	1,294,500	194,750	1,099,750
Total DSS Federal Stimulus Fund	56,148,500	9,528,659	46,619,841
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND			
Business and Community Solutions Division - Community Development Block Grant Program - projects awarded on or after July 1, 2019, provided no funds shall be expended at higher education institutions not headquartered in Missouri for purposes of accreditation	20,000,000	0	20,000,000
Total DED Federal Stimulus Fund	20,000,000	0	20,000,000
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND			
Division of Employment Security - administration of unemployment benefits - personal service	1,000,000	208,806	791,194
Division of Employment Security - administration of unemployment benefits - expense and equipment	700,000	687,146	12,854
OA - Information Technology Services Division - for DOLIR - expense and equipment	1,000,000	823,665	176,335
Total DOLIR Federal Stimulus Fund	2,700,000	1,719,617	980,383
Total All Funds	\$ 5,500,254,776	1,150,698,707	4,349,556,069

* The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

**Monthly Report on Political
Subdivision Filings
October 2021**

Report No. 2021-112

December 2021

auditor.mo.gov

Monthly Report on Political Subdivision Filings

October 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 94 political subdivisions required to file a financial report by October 31, 2021, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in October 2021, after their filing deadline. The filing status for these 13 entities is presented in summary on page 3 and by individual entity in Appendix B-D.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

Monthly Report on Political Subdivision Filings

October 2021

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

This report includes the filing status for the 94 political subdivisions, other than cities, towns, and villages, with a fiscal year end of April 30, 2021. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 94 political subdivisions, 82 filed an annual financial report timely.

This report also includes the filing status for 13 political subdivisions, other than cities, towns, and villages, that filed their financial report in October 2021, after their filing deadline.

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports Reports Due October 31, 2021

Fiscal Year Ended April 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Boone	East Ashland Plaza CID	Yes	September 22, 2021
Butler	North Inter-River Drainage District	Yes	July 29, 2021
Camden	Lake Ozarks Community Bridge TDD	Yes	September 28, 2021
Clay	Antioch Center CID	No	
	Brighton Creek Commons CID	Yes	August 30, 2021
	Creekwood Commons CID	Yes	August 24, 2021
	Flintlock Plaza CID	Yes	October 1, 2021
	Flintlock Shoppes CID	Yes	October 4, 2021
	Marketplace 152 CID	Yes	October 27, 2021
	Metro North Crossing CID	No	
	Metro North Square & Commons CID	Yes	October 27, 2021
	North Oak Village CID	Yes	October 26, 2021
	Oak Barry CID	Yes	October 27, 2021
	Pioneer Center CID	Yes	October 20, 2021
	Romanelli Shops CID	Yes	October 20, 2021
	Shoal Creek Parkway/N Oak Trafficway TDD	Yes	October 26, 2021
	Shoal Creek Valley CID	Yes	August 27, 2021
	South Bristol Center CID	Yes	August 30, 2021
	Twin Creeks Center CID	Yes	October 27, 2021
	Twin Creeks Village East CID	Yes	August 30, 2021
	Valley View CID	Yes	October 20, 2021
	Villages CID	No	
DeKalb	DeKalb-Clinton County Ambulance District 1	No	
Jackson	1111 Grand CID	Yes	October 20, 2021
	1200 Main/South Loop CID	Yes	October 28, 2021
	12th & Wyandotte CID	Yes	September 14, 2021
	1707 Locust CID	Yes	October 20, 2021
	31 Street CID	Yes	October 27, 2021
	39th Street CID	Yes	October 28, 2021
	46th & Wornall CID #1	Yes	October 20, 2021
	46th & Wornall CID #2	Yes	October 20, 2021
	4840 CID	Yes	August 5, 2021
	5050 Main CID	Yes	August 27, 2021
	51st & Oak CID	Yes	August 27, 2021
	801 Westport Road CID	Yes	October 28, 2021
	89th & State Line CID	Yes	October 1, 2021
	9th & Central CID	Yes	September 14, 2021
	Broadway Area CID	Yes	August 17, 2021
	Brookside CID	Yes	August 30, 2021
	Brywood Centre CID	Yes	October 29, 2021
	Downtown Kansas City CID	Yes	October 6, 2021
	Electric Park CID	Yes	May 18, 2021
	Grand Reserve CID	Yes	October 27, 2021
	Greenway Fields Neighborhood CID	Yes	August 17, 2021
	Historic Kansas City Club CID	Yes	October 20, 2021
	I-70 & Blue Ridge Cutoff CID	No	

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due October 31, 2021

Fiscal Year Ended April 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jackson	Independence Avenue CID	Yes	August 27, 2021
	InterContinental CID	Yes	October 13, 2021
	Kansas City Downtown Streetcar TDD	Yes	August 31, 2021
	Kansas City Main Street Rail TDD	Yes	October 27, 2021
	Kansas City MO PID 1	Yes	September 17, 2021
	Kansas City MO PID 2	Yes	September 17, 2021
	Kansas City MO PID 3	Yes	September 17, 2021
	Kansas City MO PID 4	Yes	September 17, 2021
	KC Convention Center Headquarters Hotel CID	Yes	October 20, 2021
	Landing Mall CID	Yes	October 1, 2021
	Linwood Shopping Center CID	Yes	August 30, 2021
	Martin City CID	Yes	October 4, 2021
	Performing Arts CID	Yes	October 26, 2021
	Pershing & Grand CID	Yes	August 6, 2021
	Pioneer Plaza CID	Yes	October 20, 2021
	PWSD 2 Jackson County	Yes	July 19, 2021
	Red Bridge Shopping Center CID	Yes	August 30, 2021
	River Market CID	Yes	August 11, 2021
	Shops on Blue Parkway CID	No	
	Skelly CID	Yes	October 22, 2021
	State Line Shopping Center CID	Yes	August 30, 2021
	Troost Avenue CID	Yes	August 31, 2021
	Truman Road CID	Yes	October 28, 2021
	Uptown CID	Yes	August 27, 2021
	Waldo CID	Yes	August 18, 2021
	WallStreet Garage CID	Yes	October 20, 2021
	Ward Parkway Center CID	Yes	October 28, 2021
	Ward Parkway Plaza CID	Yes	October 1, 2021
	Watts Mill CID	Yes	October 1, 2021
	Westport CID II	Yes	October 1, 2021
	Wornall Village CID	Yes	October 14, 2021
Jasper	Briarbrook CID	No	
Mississippi	St. James Drainage District	Yes	September 9, 2021
New Madrid	Drainage District 38 New Madrid County	No	
	Richland Drainage District	No	
Oregon	PWSD 1 Oregon County	No	
Pemiscot	Elk Chute Drainage District	Yes	July 29, 2021
Platte	Ambassador Building CID	Yes	August 30, 2021
	Edgewood Farms CID	No	
	K.C. International Airport CID	Yes	August 5, 2021
	Old Foundation CID	Yes	October 1, 2021
	PWSD 6 Platte County	Yes	July 8, 2021
	Tiffany Landing CID	Yes	October 28, 2021
	Twin Creeks Village West CID	Yes	August 30, 2021
	Zona Rosa CID	Yes	August 31, 2021
Ray	Senior Citizen's NHD	No	

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due October 31, 2021

Fiscal Year Ended April 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Shelby	Valley Drainage District	Yes	May 5, 2021
Ste. Genevieve	Ste. Genevieve County Memorial Hospital	Yes	September 7, 2021
Total Filed		82	
Total Not Filed		12	

Acronyms:

CID	Community Improvement District
NHD	Nursing Home District
PID	Port Improvement District
PWSD	Public Water Supply District
TDD	Transportation Development District

Appendix B
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due December 31, 2020
Filed in October 2021

Fiscal Year Ended June 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Carroll	Big Bend Levee District	Yes	October 4, 2021
Clay	North Kansas City SRD 9 Clay County	Yes	October 5, 2021
Dade	Lockwood FPD	Yes	October 13, 2021
Pike	Eolia Community FPD	Yes	October 21, 2021
Pulaski	Dixon Rural FPD	Yes	October 12, 2021
Scotland	Bear Creek Watershed Subdistrict	Yes	October 5, 2021
Scott	Oran FPD	Yes	October 1, 2021
St. Charles	Hutchings Farm Plaza TDD	Yes	October 4, 2021
Total Filed		8	

Acronyms:

FPD	Fire Protection District
SRD	Special Road District
TDD	Transportation Development District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due August 31, 2021
 Filed in October 2021

Fiscal Year Ended February 28, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Carroll	Dewitt Drainage & Levee District	Yes	October 28, 2021
Total Filed		1	

Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due September 30, 2021

Filed in October 2021

Fiscal Year Ended March 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Cass	Y Highway Marketplace CID	Yes	October 21, 2021
Harrison	Harrison County Hospital District	Yes	October 18, 2021
Perry	Perry County Memorial Hospital	Yes	October 18, 2021
Stoddard	PWSD 4 Stoddard County	Yes	October 19, 2021
Total Filed		4	

Acronyms:

CID	Community Improvement District
PWSD	Public Water Supply District



Nicole Galloway, CPA

Missouri State Auditor

**Monthly Report on Municipal Court
and Revenue Filings
October 2021**

Report No. 2021-111

December 2021

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings

October 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by October 31, 2021, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for 19 cities, 1 town, and 4 villages is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in October 2021, after their filing deadline. The filing status for these 47 cities and 12 villages is presented in summary on page 3 and by individual entity in Appendixes B to F.

Nicole R. Galloway, CPA
State Auditor

Monthly Report on Municipal Court and Revenue Filings

October 2021

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, except counties and school districts, in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 19 cities, 1 town, and 4 villages with a fiscal year end of April 30, 2021, whose financial report was due by October 31, 2021. Of the 24 municipalities, 18 filed the financial report timely. Of the 18 municipalities required to file an addendum, 8 filed timely. Of the 9 municipalities required to file a certification, 4 filed timely.

This report includes the filing status for 47 cities and 12 villages that filed at least one of the items (financial report, addendum, or certification) in October 2021, after their filing deadline. Of these municipalities, 18 filed an annual financial report, 39 filed an addendum, and 10 filed a certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due October 31, 2021

Fiscal Year Ended April 30, 2021

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Benton	Village of Ionia	Yes	June 29, 2021	n/a	n/a
Boone	City of Ashland	Yes	October 21, 2021	No	n/a
Dunklin	City of Hornersville	Yes	August 6, 2021	Yes	No
Gentry	Village of Gentry	No		n/a	n/a
Grundy	City of Trenton	Yes	August 2, 2021	No	n/a
Jackson	City of Kansas City	Yes	October 29, 2021	Yes	Yes
Jasper	City of Carl Junction	No		Yes	No
Lafayette	City of Alma	Yes	October 25, 2021	No	n/a
Lewis	City of La Belle	Yes	October 4, 2021	n/a	n/a
	City of La Grange	Yes	July 26, 2021	No	No
Lincoln	Village of Truxton	No		No	n/a
Marion	City of Palmyra	Yes	October 12, 2021	Yes	n/a
Mercer	City of Princeton	Yes	September 28, 2021	No	n/a
Mississippi	City of Charleston	No		No	No
New Madrid	City of Portageville	Yes	June 25, 2021	Yes	Yes
	City of Risco	Yes	August 17, 2021	Yes	n/a
Newton	Town of Grand Falls Plaza	Yes	July 20, 2021	n/a	n/a
	Village of Wentworth	Yes	August 23, 2021	n/a	n/a
Osage	City of Linn	No		No	n/a
Phelps	City of St. James	Yes		Yes	Yes
Ralls	City of Perry	Yes	July 28, 2021	Yes	n/a
Randolph	City of Higbee	Yes	July 27, 2021	No	No
St. Charles	City of Portage Des Sioux	Yes	August 12, 2021	n/a	n/a
St. Louis	City of Beverly Hills	No		No	Yes
Total Filed		18		8	4
Total Not Filed		6		10	5
Total n/a		0		6	15

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due December 31, 2020

Filed in October 2021

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	City of Vinita Park	**	November 12, 2020	Yes	**
Total Filed		0		1	0

** Filed by December 31, 2020.

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due April 30, 2021
Filed in October 2021

Fiscal Year Ended October 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cass	City of Raymore	***	May 10, 2021	Yes	Yes
Jasper	City of Carterville	Yes	October 15, 2021	***	***
Total Filed		1		1	1

*** Filed after April 30, 2021, but before October 2021.

Appendix D
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2021
Filed in October 2021

Fiscal Year Ended December 31, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Barry	City of Wheaton	**	June 29, 2021	Yes	No
Barton	City of Liberal	**	June 30, 2021	Yes	n/a
Benton	City of Cole Camp	**	June 21, 2021	Yes	Yes
Callaway	City of Fulton	**	June 29, 2021	Yes	n/a
Callaway	City of New Bloomfield	**	June 3, 2021	Yes	n/a
Camden	Village of Four Seasons	**	April 14, 2021	Yes	n/a
Carroll	City of Bosworth	***	August 13, 2021	Yes	n/a
Cass	City of East Lynne	***	July 27, 2021	Yes	n/a
Clinton	City of Trimble	Yes	October 15, 2021	***	n/a
Cole	Village of Wardsville	**	June 17, 2021	Yes	n/a
Cooper	Village of Windsor Place	***	August 16, 2021	Yes	n/a
Dade	Village of Arcola	Yes	October 19, 2021	n/a	n/a
Dunklin	City of Cardwell	***	August 24, 2021	No	Yes
Franklin	City of Gerald	**	June 29, 2021	Yes	n/a
Harrison	City of Bethany	**	June 30, 2021	Yes	n/a
Harrison	City of New Hampton	***	July 21, 2021	Yes	n/a
Henry	City of Deepwater	***	August 11, 2021	Yes	n/a
Holt	City of Forest City	**	March 31, 2021	Yes	n/a
Jackson	City of Lake Lotawana	**	May 6, 2021	Yes	n/a
Johnson	City of Chilhowee	**	June 21, 2021	Yes	n/a
Lafayette	City of Bates City	**	June 21, 2021	**	Yes
Lincoln	City of Old Monroe	**	June 24, 2021	Yes	n/a
McDonald	City of Lanagan	**	April 19, 2021	**	Yes
Montgomery	City of High Hill	**	June 15, 2021	Yes	n/a
New Madrid	City of Matthews	***	July 1, 2021	Yes	No
New Madrid	City of New Madrid	***	August 16, 2021	Yes	n/a
Newton	City of Seneca	**	June 14, 2021	Yes	Yes
Nodaway	Village of Clyde	**	February 9, 2021	Yes	n/a
Pettis	Village of Hughesville	**	February 4, 2021	Yes	n/a
Ralls	City of Center	***	July 21, 2021	Yes	n/a
Saline	City of Slater	**	April 9, 2021	Yes	n/a
Schuyler	City of Queen City	Yes	October 14, 2021	No	n/a
Scott	City of Morley	Yes	October 15, 2021	Yes	n/a
Shannon	City of Eminence	**	February 23, 2021	Yes	n/a
St. Francois	City of Iron Mountain Lake	**	June 29, 2021	Yes	No
St. Louis	City of Bel Nor	**	June 30, 2021	***	Yes
St. Louis	City of Crystal Lake Park	**	May 6, 2021	Yes	Yes
St. Louis	City of Ellisville	**	June 11, 2021	Yes	No
St. Louis	City of Moline Acres	Yes	October 13, 2021	***	***
St. Louis	City of Wildwood	**	June 30, 2021	Yes	Yes
St. Louis	Village of Westwood	***	August 9, 2021	Yes	Yes
Stone	Village of Indian Point	**	June 7, 2021	Yes	n/a

Appendix D
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2021
Filed in October 2021

Fiscal Year Ended December 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Vernon	Village of Deerfield	Yes	October 4, 2021	n/a	n/a
Worth	City of Grant City	***	August 4, 2021	Yes	n/a
Total Filed		6		35	9

** Filed by June 30, 2021.

*** Filed after June 30, 2021, but before October 2021.

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix E
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due August 31, 2021
Filed in October 2021

Fiscal Year Ended February 28, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Audrain	City of Vandalia	***	September 15, 2021	Yes	No
Total Filed		0		1	0

*** Filed after August 31, 2021, but before October 2021.

Appendix F
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due September 30, 2021
Filed in October 2021

Fiscal Year Ended March 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Buchanan	Village of Agency	Yes	October 25, 2021	n/a	n/a
Camden	Village of Sunrise Beach	Yes	October 19, 2021	No	**
Clark	City of Kahoka	Yes	October 14, 2021	No	n/a
Clay	City of Holt	Yes	October 1, 2021	**	n/a
	Village of Claycomo	Yes	October 18, 2021	No	No
Jefferson	City of Crystal City	Yes	October 4, 2021	No	No
Lawrence	City of Verona	Yes	October 1, 2021	No	No
Mississippi	City of East Prairie	Yes	October 20, 2021	No	No
Ray	City of Hardin	Yes	October 26, 2021	No	**
St. Louis	City of Jennings	Yes	October 5, 2021	**	**
Texas	City of Licking	Yes	October 4, 2021	Yes	**
Total Filed		11		1	0

** Filed by September 30, 2021.

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.



Nicole Galloway, CPA

Missouri State Auditor

Harrison County

Report No. 2021-110

November 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Harrison County

Sheriff's Controls and Procedures	Procedures for receipting, recording, and depositing need improvement. Sheriff's office personnel do not prepare a monthly list of liabilities to reconcile to the available cash balance of the commissary account and bank reconciliations prepared for the commissary account are not adequate as the bank balance is not reconciled to the book balance. The Sheriff does not have adequate procedures to ensure an inmate's remaining account balance is refunded upon release. The Sheriff does not charge or collect sales tax on e-cigarettes and commissary items sold to inmates by the Sheriff's office instead of the commissary vendor, and no sales taxes are remitted to the Department of Revenue.
Ex Officio Recorder of Deeds' Liabilities	The Ex Officio Recorder of Deeds does not maintain an adequate list of liabilities.
Electronic Data Security	The Public Administrator and Sheriff have not established adequate password controls to reduce the risk of unauthorized access to computers and data.
Sunshine Law	The County Commission did not make specific reference to the section of law allowing the closure of County Commission meetings when voting to go into a closed session for 4 of the 9 closed meetings held from January 1, 2020, through September 15, 2021. Minutes of County Commission meetings do not always contain sufficient detail of actions taken.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Good**.*

All reports are available on our website: auditor.mo.gov

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Harrison County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

County Commission
and
Officeholders of Harrison County

We have audited certain operations of Harrison County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2020. The objectives of our audit were to:

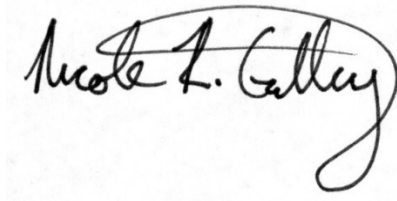
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Harrison County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is written in a cursive style with a large, looping "G" at the end.

Nicole R. Galloway, CPA
State Auditor

Harrison County

Management Advisory Report

State Auditor's Findings

1. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The office collected money from inmates, paper service fees, concealed carry weapon permit fees, bonds, and other miscellaneous receipts totaling approximately \$204,000 during the year ended December 31, 2020.

1.1 Receipting, recording, and depositing

Procedures for receipting, recording, and depositing need improvement.

- The method of payment is not always indicated on receipt slips issued for the fee account. As a result, the composition of receipts cannot be reconciled to the composition of deposits. The receipt slips used do not have a designated section to indicate the method of payment. The Sheriff stated these receipt slips were left over from the prior administration, and when ordering new receipt slips, he will ensure a section is added to indicate the method of payment.
- Jail personnel do not use prenumbered bond forms, do not issue receipt slips for bond receipts paid in cash, and do not maintain a copy of the bond form. As a result, the Sheriff's Secretary cannot ensure all bonds received have been transmitted to her and handled properly. The Sheriff said these bond forms were from the prior administration, and when ordering new bond forms he will ensure they are prenumbered.
- Commissary receipts are not always deposited timely. Sheriff's office personnel generally only deposit commissary receipts once a month, and some receipts collected in 2020 were held for almost 2 months before being deposited. The Sheriff indicated office personnel usually prepare the commissary deposit at the same time they are performing other month-end procedures. The Sheriff did not think this issue was a significant risk because the receipts are located in the commissary kiosk, and the kiosk has a double lock.

Failure to implement adequate receipting, recording, and depositing procedures increases the risk that loss, theft, or misuse of money could occur and go undetected.

1.2 Commissary account liabilities and bank reconciliations

Sheriff's office personnel do not prepare a monthly list of liabilities to reconcile to the available cash balance of the commissary account and bank reconciliations prepared for the commissary account are not adequate as the bank balance is not reconciled to the book balance.

At our request, a report was obtained from the Sheriff's commissary vendor that identified liabilities totaling \$11,305 as of June 30, 2021. The vendor report identified the amounts owed to the vendor, the amount of net proceeds earned, and other liabilities; however, office personnel have not use this report when completing the monthly bank reconciliation. The Sheriff said office personnel did not know how to obtain the necessary reports from the



Harrison County Management Advisory Report - State Auditor's Findings

commissary vendor's system in order to compare the reconciled bank balance to a list of liabilities.

The June 30, 2021, reconciled bank balance prepared by office personnel totaled \$16,391, exceeding total liabilities by \$5,086. Office personnel contacted the commissary vendor for assistance regarding this difference. The commissary vendor identified the difference as additional outstanding checks that had not been identified on the bank reconciliation. Because the bank balance was not reconciled to the book balance, and a list of liabilities was not maintained and reconciled to the available cash balance, no one identified the error in the bank reconciliation.

Preparing monthly lists of liabilities and reconciling those lists to available cash balances is necessary to ensure money is available to satisfy all liabilities. Performing adequate monthly bank reconciliations helps ensure the accuracy of records and increases the likelihood errors will be identified. Differences identified need to be timely investigated and resolved.

1.3 Inactive inmate account balances

The Sheriff does not have adequate procedures to ensure an inmate's remaining account balance is refunded upon release. As of August 31, 2021, the Sheriff's office was holding \$1,210 for 138 former inmates in the commissary bank account, with the oldest balances dating back to 2013. These inmates were released from the county jail but did not claim their commissary account balance. Inmates who are released generally receive a debit card loaded with their remaining account balance. The Sheriff indicated he did not realize balances for released inmates still existed in the account and needed to be resolved.

Follow up on inactive accounts is necessary to ensure money is appropriately disbursed to the former inmates or as otherwise provided by state law. In addition, establishing procedures to refund an inmate's remaining balance upon release will allow the Sheriff to more adequately safeguard any money being held and reduce the risk of its loss, theft, or misuse.

1.4 Sales tax

The Sheriff does not charge or collect sales tax on e-cigarettes and commissary items sold to inmates by the Sheriff's office instead of the commissary vendor, and no sales taxes are remitted to the Department of Revenue (DOR). The Sheriff indicated he was not aware of this requirement.

Pursuant to 12 Code of State Regulations 10-110.955(3)(B), sales by the state of Missouri and its political subdivisions are subject to tax. Therefore, the Sheriff should be charging and collecting sales tax and remitting tax collections to the DOR.



Harrison County
Management Advisory Report - State Auditor's Findings

Similar conditions
previously reported

A similar condition to section 1.1 was noted in our 2 prior audit reports. In addition, similar conditions to sections 1.2 and 1.3 were noted in our prior audit report.

Recommendations

The Sheriff:

- 1.1 Indicate the method of payment on all receipt slips and reconcile the composition of receipts to the composition of deposits. In addition, issue prenumbered bond forms or receipt slips for all bond receipts, and ensure bond forms are issued, retained, and accounted for properly. Also, ensure all receipts are deposited timely.
- 1.2 Prepare a monthly list of liabilities and reconcile the list to the available cash balance, and ensure adequate monthly bank reconciliations are prepared for the commissary account by reconciling the bank balance to the book balance. Any differences between accounting records and reconciliations should be promptly investigated and resolved.
- 1.3 Refund inmates their remaining balance upon release. In addition, the Sheriff should attempt to return unclaimed balances to the former inmates. If the payee cannot be located, the amount should be disbursed in accordance with state law.
- 1.4 Contact the DOR for guidance on establishing procedures for charging and collecting sales tax on items sold to inmates and ensure future sales tax collections are remitted to DOR.

Auditee's Response

- 1.1 *Entering the method of payment into the ledger book and receipt slips has been put into practice. When payment is received and entered, it is indicated whether it is cash, electronic (credit card) or check with the check number listed. As we move forward and supplies are reordered, an attempt will be made to purchase ledger sheets and receipt slips with a designated section for method of payment. The composition of receipts is now reconciled to the composition of deposits.*

Bond forms currently being used in the jail have been prenumbered by hand. When a bond is posted, the amount received is noted on the bond sheet that serves as the receipt slip for the defendant. When the bond is processed by the Secretary, a copy of the numbered bond sheet is made, retained by the Sheriff's office, and serves as record of the payment. Moving forward, prenumbered bond sheets will be ordered when current supplies run out.



Harrison County
Management Advisory Report - State Auditor's Findings

Sheriff's office personnel now make weekly deposits of the commissary receipts upon the recommendations of the auditors.

- 1.2 *Using the commissary software along with the bank reconciliation on the back of the monthly bank statement, a list of liabilities comparable with the available cash balance is now printed and used to reconcile the commissary bank account. This is performed monthly.*
- 1.3 *As discussed during the field audit, inmates are issued a debit card when released from the jail facility or a paper check when released to another institution. The cost to activate a debit card issued upon release is \$2.99. Upon booking, an inmate has the opportunity to sign a waiver stating that anything under \$5.00 left in their commissary account will be donated to the Inmate Prisoner Detainee Fund upon their release. This office has started the process to attempt to return the balance of \$1,210 to any prior released inmate. Any monies that cannot be returned will be disbursed according to state law.*
- 1.4 *This office has been in contact with the commissary vendor who has created, within the software, the ability to accurately collect sales tax on e-cigarettes. We have started collecting sales tax that will be remitted to the Department of Revenue once an account has been set up.*

2. Ex Officio Recorder of Deeds' Liabilities

The Ex Officio Recorder of Deeds does not maintain an adequate list of liabilities. The office collected approximately \$65,000 for recording documents, such as marriage licenses and deeds, during the year ended December 31, 2020.

The bank reconciliation prepared by the Ex Officio Recorder of Deeds for December 2020 included activity through January 7, 2021. The reconciled bank balance totaled \$957, and included deposits in transit totaling \$876 for receipts collected in January 2021. The difference between the reconciled bank balance and the January 2021 receipts resulted in an unidentified balance (overage) of \$81. The Ex Officio Recorder of Deeds was completing the bank reconciliations through the date she received the bank statement instead of the bank statement ending date; as a result, she was not properly accounting for liabilities occurring after month end and did not realize an unidentified balance existed in the bank account.

Preparing adequate monthly lists of liabilities and reconciling the lists to cash balances is necessary to ensure accounting records are in balance, errors are detected and corrected timely, all amounts received are disbursed, and money is available to satisfy all liabilities. Differences identified need to be



Harrison County
Management Advisory Report - State Auditor's Findings

adequately investigated and resolved. Various statutory provisions provide for the disposition of unidentified money.

Recommendation

The Ex Officio Recorder of Deeds prepare a monthly list of liabilities and reconcile the list to the available cash balance. Any differences between accounting records and reconciliations should be promptly investigated and resolved. In addition, any unidentified money should be disbursed in accordance with state law.

Auditee's Response

Implemented. We are now completing the monthly bank reconciliations to the bank statement ending date and ensuring that liabilities agree to the cash balance prior to any distributions for month end. We have researched and identified the \$81 and will ensure that it is properly disbursed.

3. Electronic Data Security

The Public Administrator and Sheriff have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in these offices are not required to change passwords periodically. The County Commissioners indicated they were not aware these offices did not have this control in place. The Public Administrator and Sheriff said they do not believe having this control would effectively limit access to data files.

Passwords are required to authenticate access to computers. The security of computer passwords is dependent upon keeping them confidential. However, since passwords in certain offices are not required to be periodically changed there is less assurance passwords are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Changing passwords periodically helps reduce the risk of a compromised password and unauthorized access to and use of computers and data.

A similar condition was noted in our prior audit report.

Recommendation

The County Commission work with other county officials to require passwords to be periodically changed to prevent unauthorized access to the county's computers and data.

Auditee's Response

The County Commission provided the following response:

The County Commission will schedule a meeting with the Sheriff and the Public Administrator to advise them of the importance of password updates.

The Public Administrator provided the following response:

It will be the policy of the Public Administrator's office to establish passwords for each computer in the office and will change them periodically.



Harrison County
Management Advisory Report - State Auditor's Findings

The Sheriff provided the following response:

The Sheriff's office has been working with consulting firms to develop an updated policy and procedure manual for day to day operations. I will ensure that the new manual contains a policy regarding the changing of passwords on a regular basis to protect the integrity of digital information.

4. Sunshine Law

The county's procedures for complying with the Sunshine Law and maintaining minutes of meetings need improvement. The County Commission generally met 2 times a week during the year ended December 31, 2020.

4.1 Closed meetings

The County Commission did not make specific reference to the section of law allowing the closure of County Commission meetings when voting to go into a closed session for 4 of the 9 closed meetings held from January 1, 2020, through September 15, 2021. The County Commission and the County Clerk indicated they were not aware of this requirement.

Section 610.022, RSMo, requires public bodies announce the specific reasons allowed by law for going into a closed session and to enter the reason into the minutes. This section also limits discussion topics and actions in closed meetings to only those specifically announced prior to closure.

4.2 Meeting minutes

Minutes of County Commission meetings do not always contain sufficient detail of actions taken. Minutes reviewed from January 1, 2020, through September 15, 2021, included 31 instances where the County Commission signed contracts, made bid decisions, authorized purchases, authorized employee salary increases, or authorized the hiring of an employee, but the minutes did not indicate any votes taken on these actions. The County Clerk indicated she prepares meeting minutes in the same format as her predecessor.

Section 610.020.7, RSMo, requires minutes of meetings be maintained as a record of business conducted and to provide an official record of actions and decisions, including the date, time, place, members present, members absent, and a record of any votes taken. The minutes need to provide sufficient details of discussions to demonstrate compliance with statutory provisions and support important decisions made.

Recommendations

The County Commission:

- 4.1 Ensure the specific section of law allowing the meeting to be closed is announced publicly and recorded in the minutes when the County Commission holds a vote to close a meeting.
- 4.2 Ensure meeting minutes include all necessary information.



Harrison County
Management Advisory Report - State Auditor's Findings

Auditee's Response

4.1 *Before every meeting of the County Commission, a Notice of Meeting is posted with a tentative agenda; and, if there is a planned closed session, the reason for the closed session (including the statutory reference) is included in the Notice posted for the public to see. However, it is agreed, that although we noted we were entering into closed session in the minutes, we failed to specify the statutory reference in those minutes. Now that the County Commission and the County Clerk are aware of this requirement, we have made this change, and are adhering to the recommendation.*

4.2 *Past format for minutes has simply been to report the approval of the action by the County Commission, but admittedly, the minutes did not include any documentation of who voted yes or no, unless there was a division of the vote. Statements in the minutes that the County Commission approved an action included an assumption that all were in agreement. If they were not in agreement, it would have been so noted as to what the vote count specifically was, although not notating the identity of the members voting for, or against the action.*

This has been corrected per the current recommendation; and, therefore, a specific vote is being taken with identities of the member's vote now being recorded. Further, the template of the minutes has been altered to include that the meetings are held in the Office of the County Commission; whereas, until this recommendation was made, it had been an assumption that was where the meeting was being held, unless otherwise indicated in the minutes.

Harrison County

Organization and Statistical Information

Harrison County is a township-organized, third-class county. The county seat is Bethany.

Harrison County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 34 full-time employees and 4 part-time employees on December 31, 2020. The townships maintain county roads.

In addition, county operations include the Senior Citizens' Services Board, the Law Enforcement Restitution Fund Board, and 911 services.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2021	2020
Jack W. Hodge, Presiding Commissioner	\$	27,832
Rick J. Smith, Associate Commissioner		25,080
Jim Holcomb, Associate Commissioner		25,080
C. Sherece Eivins, Circuit Clerk and Ex Officio Recorder of Deeds (1)		
Greta Bottcher, County Clerk		39,140
Johnathan L. Meyer, Prosecuting Attorney		46,350
Trevor Place, Sheriff (2)		34,139
Josh Eckerson, Sheriff (2)		7,524
Zach Wilson, County Coroner		11,000
Kimberly King, Public Administrator		38,000
Cheryl Coleman, County Collector-Treasurer, year ended March 31,	38,000	
Lila Mae Craig, County Assessor, year ended August 31,		38,000

(1) Compensation is paid by the state.

(2) Josh Eckerson served as Sheriff until he passed away on March 5, 2020. Trevor Place was appointed and took office on March 16, 2020.



Nicole Galloway, CPA

Missouri State Auditor

Wayne County

Report No. 2021-109

November 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Wayne County

County Collector's Controls and Procedures	The County Collector has not prepared and filed an annual settlement for the years ended February 29, 2020, and February 28, 2021, in violation of state law. The County Collector has not adequately segregated accounting duties, does not prepare adequate or timely bank reconciliations, does not prepare lists of liabilities for the office's 3 primary bank accounts, does not timely or consistently transfer payments from the credit/debit card and installment accounts to the general operating account, and has not established proper controls and procedures for making refunds. In addition, collections received by the County Collector are not always disbursed timely and the distribution amounts did not always agree with the calculations on the collection reports.
Property Tax System Controls and Procedures	The County Clerk does not maintain an account book or other records summarizing property tax charges, transactions, and changes. The County Clerk does not prepare or verify the accuracy of the current or delinquent tax books.
Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties and does not perform an adequate supervisory review of detailed accounting and bank records. Office personnel do not prepare a monthly list of liabilities for the Sheriff's fee account or the commissary account. The Sheriff has not established adequate controls and procedures over commissary items sold to inmates. The Sheriff did not transmit \$18,100 in fees and other receipts collected to the County Treasurer during the year ended December 31, 2020. The Sheriff was retaining the money to directly pay for his office's expenses.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney has not adequately segregated accounting duties and does not perform a documented supervisory review of detailed accounting records and transmittals and has not established proper procedures for receipting, recording, and transmitting payments received.
Electronic Data Security	The County Assessor, County Collector, and Prosecuting Attorney have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in the County Collector's office also share user identifications and passwords for the property tax system.
Electronic Communication Policies	The county has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.

Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.
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In the areas audited, the overall performance of this entity was **Fair**.*

All reports are available on our website: auditor.mo.gov

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Wayne County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

County Commission
and
Officeholders of Wayne County

We have audited certain operations of Wayne County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2020. The objectives of our audit were to:

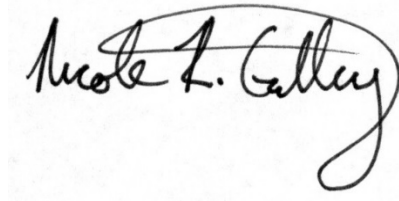
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and performed sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Wayne County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is written in a cursive style with a large, looping "G" at the end.

Nicole R. Galloway, CPA
State Auditor

Wayne County Management Advisory Report State Auditor's Findings

1. County Collector's Controls and Procedures

Controls and procedures in the County Collector's office need improvement. The office collected approximately \$6.7 million in property taxes and other miscellaneous receipts during the year ended February 28, 2021.

1.1 Annual settlements

The County Collector has not prepared and filed an annual settlement for the years ended February 29, 2020, and February 28, 2021, in violation of state law. The County Collector could not adequately explain why she had not prepared the settlements. Because the County Collector does not file annual settlements, the County Commission cannot verify the County Collector's accounts.

To help ensure the validity of tax book charges, collections, and credits, and for the County Clerk and County Commission to properly verify these amounts, the County Collector must file annual settlements. Section 139.160, RSMo, requires the County Collector to annually settle with the County Commission the accounts of all money received from taxes and other sources. In addition, Section 139.190, RSMo, requires the County Commission to carefully and fully examine the annual settlement of the County Collector and the County Clerk to certify the amounts to the state. Such procedures are intended to establish checks and balances related to the collection of property taxes.

1.2 Segregation of duties

The County Collector has not adequately segregated accounting duties. All employees receive and record payments in the property tax system. The Deputy Collector also reconciles the composition of receipts to the composition recorded on the end of day drawer reports and prepares the deposit. The County Collector does not perform a review of detailed accounting and bank records.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, depositing, disbursing payments received; and reconciling bank accounts. If proper segregation cannot be achieved, documented independent or supervisory reviews of detailed accounting and bank records are essential that would include comparing daily receipt activity to deposits and disbursements to supporting documentation.

1.3 Bank reconciliations

The County Collector does not prepare adequate or timely bank reconciliations. In addition, the County Collector does not maintain accurate book balances for all bank accounts.

The County Collector maintains 3 primary bank accounts for tax collections. A Cash/Check bank account, which serves as a general operating account, a Credit/Debit bank account for credit/debit card payments, and an Installment



Wayne County Management Advisory Report - State Auditor's Findings

bank account for partial payments of taxes. Credit/debit card payments are transferred monthly from the Credit/Debit bank account to the general operating account. Installment payments are transferred to the general operating account when a taxpayer's payments are sufficient to cover his/her taxes. All disbursements are issued from the general operating account.

We reviewed the bank reconciliations for the office's 3 primary bank accounts for the year ended February 28, 2021, and identified the following concerns:

- The County Collector did not reconcile the general operating bank account timely. Reconciliations were prepared between 24 and 126 days after the bank statement date for 7 of the 12 months and did not always include sufficient detail to identify individual bank reconciliation transactions.

Due to adjustments made by the County Collector, the beginning balances in June, August, and September of 2020 were different (less) than the ending balances from the respective preceding months. In addition, we noted 7 outstanding deposits at February 28, 2021, totaling \$60,000, that had not cleared the bank as of May 31, 2021. These transactions were duplicate entries of deposits that cleared in previous months.

- The County Collector did not reconcile the Credit/Debit bank account timely. Reconciliations were prepared between 19 and 128 days after the bank statement date for 7 of the 12 months and did not include sufficient detail to identify individual bank reconciliation transactions. In addition, the County Collector does not maintain an accurate running book balance. Transactions are recorded from the bank statements and are not reconciled to receipts in the property tax system.
- The County Collector did not reconcile the Installment bank account timely. Reconciliations were prepared between 25 and 176 days after the bank statement date for 11 of the 12 months and did not include sufficient detail to identify individual bank reconciliation transactions. In addition, the County Collector does not maintain an accurate running book balance. Transactions are recorded from the bank statements and are not reconciled to receipts recorded in accounting records.

Maintaining a running book balance and performing adequate and timely monthly bank reconciliations helps ensure receipts and disbursements have been properly handled and recorded, and increases the likelihood errors will be identified and corrected timely.

1.4 Liabilities

The County Collector does not prepare lists of liabilities for the office's 3 primary bank accounts. The County Collector also has 2 banks accounts received from the former County Collector holding unidentified funds



Wayne County Management Advisory Report - State Auditor's Findings

(approximately \$3,400), and consequently, liabilities are not agreed to reconciled bank balances.

We reviewed the February 2021 bank reconciliations and accounts for the 5 bank accounts and identified the following concerns:

- For the general operating account, as of February 28, 2021, the County Collector's records indicate the reconciled book balance was \$71,100. Liabilities identified by audit staff totaled \$216,100, which included undistributed real and personal property taxes, surtax collections, and bank interest, resulting in liabilities exceeding the available cash balance by \$145,000. As noted in section 1.5, the County Collector failed to transfer credit/debit card and installment collections totaling \$112,800 to the operating account, which would have increased the available cash balance to \$183,600, leaving a deficit balance of \$32,500.
- For the Credit/Debit account, the County Collector's records indicate the reconciled book balance was \$143,081, and the liabilities identified by audit staff totaled \$149,465, resulting in a shortage in the account of \$6,384. As previously noted, the County Collector did not reconcile the credit/debit payments receipted in the accounting system to the credit/debit payments deposited to the bank account. As a result, there is less assurance all credit/debit card payments have been received from the credit/debit card companies.
- For the installment account, the County Collector's records indicate the reconciled book balance was \$15,070, and the liabilities identified by audit staff totaled \$13,818, resulting in an unidentified balance of \$1,252.
- The County Collector cannot determine how to disburse the funds in the 2 accounts received from the former County Collector.

Preparing monthly lists of liabilities and reconciling them to the available cash balances is an important control to ensure sufficient cash is available for the payment of amounts due and all money in the bank accounts can be identified. Prompt follow up on discrepancies is necessary to resolve errors and ensure money are properly disbursed. Various statutory provisions provide for the disposition of unidentified money.

1.5 Transfers

The County Collector does not timely or consistently transfer payments from the credit/debit card and installment accounts to the general operating account. In addition, adequate documentation to support all amounts transferred is not maintained. We identified the following concerns:

- The County Collector did not transfer approximately \$102,000 of January 2021 credit/debit card collections into the general operating bank account



Wayne County Management Advisory Report - State Auditor's Findings

until March 2021. Similarly, approximately \$10,800 of January 2021 installment collections were not transferred into the general operating bank account until May 2021. As a result, the general operating bank account's liabilities exceeded the available cash balance for the 4 months ended April 30, 2021.

- The County Collector receives electronic installment payments in the installment account and then electronically transfers these amounts to the general operating account when the balance due is paid. In order to make daily deposits into the general operating account agree to daily transaction reports, the County Collector issues checks from the general operating account and then deposits the checks back in the general operating account. The County Collector did not maintain sufficient documentation to show 9 checks totaling approximately \$14,000 were deposited into the general operating account. Due to the lack of documentation, it is unclear if these checks were accounted for properly.

Timely transfers from supporting accounts to the general operating account will help ensure payments received are properly accounted for and reduce the risk of loss, theft, or misuse going undetected. In addition, maintaining adequate documentation to support transfers is important to ensure disbursements are appropriate.

1.6 Refunds

The County Collector has not established proper controls and procedures for refunding money. Overpayments made by check are refunded by money order and no documentation is maintained to support these refunds. Our review of disbursements during the year ended February 28, 2021, identified 7 payments (totaling approximately \$4,000) recorded as refunds for overpayments of property taxes. Collector's office personnel could not provide documentation supporting these overpayments occurred or that taxpayers received these payments.

Failure to implement adequate refunding procedures increases the risk that loss, theft, or misuse of money received will occur and go undetected.

1.7 Distributions

Collections received by the County Collector are not always disbursed timely and the distribution amounts did not always agree with the calculations on the collection reports. For example, monthly collections from July 2020, December 2020, and January 2021 were each distributed approximately 25 days after the end of the month. Collections for these months totaled approximately \$5.2 million or approximately 78 percent of total collections for the year ended February 28, 2021. In addition, 17 of the 168 disbursements made by the County Collector for the year ended February 28, 2021, did not agree to the collection reports used to calculate distributions to entities. The County Collector could not adequately explain why these errors occurred. The County Collector made corrections to subsequent month's disbursements.



Wayne County Management Advisory Report - State Auditor's Findings

Section 139.210, RSMo, requires all collections to be distributed to the political subdivisions by the fifteenth day of the following month. In addition, timely and proper distribution of property tax collections to the political subdivisions is important because the political subdivisions rely on property tax revenues to fund operations. Also, Section 50.380, RSMo, provides that the County Collector may be subject to penalties for failure to make disbursements to political subdivisions in accordance with the deadlines set by statute.

Recommendations

The County Collector:

- 1.1 Prepare and file annual settlements in accordance with state law.
- 1.2 Segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting and bank records are performed and documented.
- 1.3 Ensure adequate monthly bank reconciliations are prepared timely and reconciled to the book balance, and maintain cumulative book balances for all bank accounts. Any differences between accounting records and reconciliations should be promptly investigated and resolved.
- 1.4 Prepare monthly lists of liabilities and reconcile the lists to the available cash balance. Any differences should be promptly investigated and resolved. Any unidentified money should be disposed of in accordance with state law.
- 1.5 Ensure all transfers are made timely and are adequately documented.
- 1.6 Issue all refunds by check and maintain documentation supporting all refunds made.
- 1.7 Ensure collections are distributed timely in accordance with state law and the disbursements are accurate.

Auditee's Response

- 1.1 *There are no instructions for the annual settlement form and the prior County Collector removed all previous records, which would have provided an example to follow. I have consulted with another County Collector's office to obtain training in the preparation of this form and plan to file the year ended February 29, 2020, and the year ended February 28, 2021, annual settlements soon, and file annual settlements timely in the future.*



Wayne County
Management Advisory Report - State Auditor's Findings

- 1.2 *A daily reconciliation worksheet has been developed to reconcile accounting and bank records. This worksheet is now completed by personnel and reviewed by the County Collector on a daily basis.*
- 1.3 *Bank statements ending dates now coincide with the end of each month and reconciliation procedures have been updated to ensure bank reconciliations are prepared timely and reconciled to the book balance, and cumulative book balances are maintained for all accounts. Differences between accounting records and reconciliations will be promptly investigated and resolved.*
- 1.4 *Monthly lists of liabilities will be prepared and reconciled to the available cash balance. Any differences will be promptly investigated and resolved. We have transferred unidentified balances to the County Treasurer for disposition in accordance with state law.*
- 1.5 *Procedures for transfers between bank accounts have been updated to ensure all transfers are made timely and are adequately documented.*
- 1.6 *Procedures for refunding overpayments have been updated to issue all refunds by check and maintain documentation supporting all refunds made.*
- 1.7 *Distribution reports have been updated to ensure collections are distributed timely in accordance with state law and the disbursements are accurate.*

2. Property Tax System Controls and Procedures

Controls and procedures over the property tax system need improvement.

2.1 Account book

The County Clerk does not maintain an account book or other records summarizing property tax charges, transactions, and changes. As a result, there is an increased risk of loss, theft, or misuse of property tax money going undetected.

Section 51.150.1(2), RSMo, requires the County Clerk to maintain accounts with all persons chargeable with money payable into the county treasury. By maintaining an account book or other records that summarize all taxes charged to the County Collector, monthly collections, delinquent credits, additions and abatements, and protested amounts, the County Clerk can help ensure taxes charged and credited to the County Collector are complete and accurate.



Wayne County Management Advisory Report - State Auditor's Findings

A similar condition was noted in our 2 prior audit reports. In addition, Report No. 2017-017, *Follow-Up Report on Audit Findings - Wayne County*, issued in March 2017, reported the status, at that time, as in progress.

2.2 Tax books

The County Clerk does not prepare or verify the accuracy of the current or delinquent tax books. The county's property tax system programmer prepares the real estate and personal property tax books using assessed valuations entered by the County Assessor and tax levies entered by the County Clerk. In addition, the county's property tax system programmer prepares the delinquent tax books by combining the uncollected taxes from the current tax year and uncollected taxes from all prior years. Key components when reviewing the current and delinquent tax books include verification of individual entries in the current tax books and recalculating tax book totals and charges. Failure to properly prepare and/or review the tax books and test individual tax statement computations may result in errors or irregularities going undetected.

Sections 137.290 and 140.050, RSMo, require the County Clerk to extend the current and delinquent tax books and charge the County Collector with the amount of taxes to be collected. If it is not feasible for the County Clerk to prepare the tax books, at a minimum, verification of the accuracy of the tax books is necessary as well as maintaining documentation showing approval of the tax book amounts charged to the County Collector.

Recommendations

The County Clerk:

- 2.1 Maintain an account book with the County Collector.
- 2.2 Prepare the current and delinquent tax books, or at a minimum, verify the accuracy of the tax books prior to charging the County Collector with the property tax amounts to be collected. Procedures performed should be documented.

Auditee's Response

- 2.1 *Since the audit, we have taken action to implement procedures to maintain an account book that we now reconcile with the County Collector's office on a monthly basis.*
- 2.2 *Action will be taken to implement a process to verify the accuracy of the tax books and maintain documentation.*

3. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The Sheriff operates a jail and provides an in-house commissary for inmates to purchase various snacks and personal items, in addition to handling payments for bonds, civil paper service, drug screening, donations, concealed carry weapon (CCW) permits and other miscellaneous receipts. The office collected approximately \$331,000 during the year ended December 31, 2020.



Wayne County
Management Advisory Report - State Auditor's Findings

3.1 Segregation of duties

The Sheriff has not adequately segregated accounting duties and does not perform an adequate supervisory review of detailed accounting and bank records. The Office Administrator is responsible for receipting payments, making deposits and disbursements, and reconciling the bank accounts. The Sheriff does not review accounting records to ensure payments received have been properly recorded, deposited, and disbursed to the appropriate parties.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, depositing, disbursing payments received; and reconciling bank accounts. If proper segregation cannot be achieved, documented independent or supervisory reviews of detailed accounting and bank records are essential that would include comparing daily receipt activity to deposits and disbursements to supporting documentation.

3.2 Liabilities

Sheriff's office personnel do not prepare a monthly list of liabilities for the Sheriff's fee account or the commissary account. Consequently, liabilities are not agreed to the reconciled bank balances.

Liabilities for the fee account were \$9,345 at December 31, 2020. The reconciled bank balance was \$19,932, leaving an unidentified balance of \$10,587. Liabilities of inmate account balances for the commissary account were \$3,328 at December 31, 2020. The reconciled bank balance was \$22,491, leaving a balance of \$19,163 likely consisting of undistributed commissary net proceeds.

Regular identification and comparison of liabilities to the available cash balance is necessary to ensure accounting records are in balance, all amounts received are disbursed, and money is available to satisfy all liabilities. Prompt follow up on discrepancies is necessary to resolve errors and ensure money is properly disbursed. Various statutory provisions provide for the disposition of unidentified money.

3.3 Commissary inventory

The Sheriff has not established adequate controls and procedures over commissary items sold to inmates. Periodic physical inventory counts are not conducted, and commissary sales are not reconciled to the commissary inventory records.

Loss, theft, or misuse of the commissary items may go undetected without adequate inventory records and procedures. Detailed inventory records that include tracking sales are necessary to adequately account for commissary items. A comparison of a periodic physical inventory to sales and items on hand is necessary to ensure commissary items and related payments collected are properly recorded and handled.



Wayne County
Management Advisory Report - State Auditor's Findings

3.4 Fee bank account

The Sheriff did not transmit \$18,100 in fees and other receipts collected to the County Treasurer during the year ended December 31, 2020, because the Sheriff used the money to directly pay for expenses of the Sheriff's office. State reimbursements totaling \$9,200 were disbursed from the fee account to individuals who assisted deputies with the transport of female prisoners. In addition, \$6,600 of restricted donations, commissions totaling \$1,600 and other fees totaling \$700 were collected and retained in the fee account. The Sheriff indicated he handled the money in this manner to help ensure it was disbursed appropriately. As discussed in section 3.2, the Sheriff's fee bank account had an unidentified balance of \$10,587 at December 31, 2020. In addition, the Sheriff used this account to purchase items including veterinary expenses for the police dog, marketing material, postage, and equipment. While these expenses appear reasonable, expending money outside of the county's normal budgeting and disbursement process increases the risk of misuse or unnecessary purchases.

Section 50.370, RSMo, requires every county official who receives any fees or other remuneration for official services to pay such money monthly to the County Treasurer.

Similar conditions
previously reported

Similar conditions to sections 3.2 and 3.4 were noted in our 2 prior audit reports.

Recommendations

The Sheriff:

- 3.1 Segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting and bank records are performed and documented.
- 3.2 Prepare monthly lists of liabilities and reconcile the list to the available cash balances. Any differences between accounting records and reconciliations should be promptly investigated and resolved. Any unidentified money should be disposed of in accordance with state law.
- 3.3 Periodically reconcile commissary records to inventories purchased and sold.
- 3.4 Disburse the remaining balance of fees and other receipts to the County Treasurer. In addition, discontinue making purchases from the fee account and make all purchases through the normal county process.

Auditee's Response

- 3.1 *We have already implemented this recommendation. Daily deposits are now reviewed by 2 people to ensure deposits are correct and*



Wayne County
Management Advisory Report - State Auditor's Findings

deposits (cash and checks) are compared for accuracy. Bank records are received monthly and documented by signature by the Sheriff. A control sheet is reviewed by either the Sheriff or other office staff for accuracy of disbursements.

3.2 *We are already working on implementation of this recommendation. The monthly control sheets list the liabilities for the month. These totals will be matched to the end of the month bank balance to ensure all money is turned over to the County Treasurer. The commissary account is compared to the Inmate Bank Balance Report. This balance is the amount of inmate funds we are holding. We will turn all money in excess over to the Inmate Security Fund on a monthly basis if necessary.*

3.3 *We are working on implementation of physical inventory of all commissary items. Commissary items are in a secure location with some controls in place such as 2 or 3 people filling commissary orders and double checking all orders. Commissary order phone cards are inventory controlled by assigned numbers and logged with the inmate name who received them. The totals are counted at the end of each commissary and cross referenced to ensure all cards were purchased.*

Going forward we are working to change our commissary sheets to total items sold so we can easily inventory remaining stock to ensure nothing is missing. We hope to do this on a weekly basis and have hired an extra person to help with our commissary tracking. Commissary purchases are recorded in the commissary system by all the office staff. A transaction history is ran after commissary purchases are entered and checked by someone other than who entered the purchases to ensure all sales were correctly entered on the inmates account.

3.4 *This recommendation is partially implemented. Of the \$10,587 unidentified balance, \$7,000 was turned over to the County Treasurer on June 29, 2021, and placed in the account of donations. The balance of \$3,587 is still being researched and at this time we are fairly certain that the amount will be turned over to the County Treasurer to be placed into the General Revenue Fund as an income on our budget.*

4. Prosecuting Attorney's Controls and Procedures

Controls and procedures in the Prosecuting Attorney's office need improvement. The office collected approximately \$80,000 in bad check and court-ordered restitution and fees during the year ended December 31, 2020.



Wayne County
Management Advisory Report - State Auditor's Findings

4.1 Segregation of duties

The Prosecuting Attorney has not adequately segregated accounting duties and does not perform a documented supervisory review of detailed accounting records and transmittals. The secretary is responsible for receipting, recording, and transmitting payments received. The Prosecuting Attorney does not perform documented reviews of accounting records to ensure payments received have been properly recorded and transmitted to the appropriate parties.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, and transmitting payments received. If proper segregation cannot be achieved, documented independent or supervisory reviews of detailed accounting records and transmittals that include comparing daily receipt activity to transmittals are essential.

4.2 Receipting, recording, and transmitting

The Prosecuting Attorney has not established proper procedures for receipting, recording, and transmitting payments received.

- The secretary does not always issue receipt slips for payments received immediately upon receipt. During our cash count on May 27, 2021, we identified 2 money orders totaling \$200 that were not receipted. In addition, money orders are not restrictively endorsed upon receipt. They are endorsed when the transmittals are prepared.
- The secretary does not transmit administrative handling and Missouri Office of Prosecution Services (MOPS) fees timely to the County Treasurer. We haphazardly selected receipts received in September through October 2020 (7 receipts) to test during the year ended December 31, 2020. Of the 7 receipts tested, 2 receipts dated October 19, 2020, and November 24, 2020, were not transmitted until December 31, 2020. In addition, the September 2020 transmittal included 3 receipts totaling \$120 collected in June 2020. Office personnel indicated the delay was due to the limited amount of money collected.

Failure to implement adequate receipting, recording, and transmitting procedures increases the risk that loss, theft, or misuse of money received will occur and go undetected. Section 50.370, RSMo, requires all county officials who receive fees or any other remuneration for official services to pay such money monthly to the County Treasurer.

A similar condition was noted in our 2 prior audit reports. In addition, report No. 2017-017, *Follow-Up Report on Audit Findings - Wayne County*, issued in March 2017, reported the status, at that time, as not implemented.



Wayne County
Management Advisory Report - State Auditor's Findings

Recommendations

The Prosecuting Attorney:

- 4.1 Segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting records and transmittals are performed and documented.
- 4.2 Issue receipt slips when received, transmit all receipts at least monthly, and restrictively endorse money orders at the time of receipt.

Auditee's Response

As of June 2021, the Prosecuting Attorney's office has been issuing computer generated receipts of all payments. All money orders made out to the Prosecuting Attorney's office are endorsed upon receipt as well. Cross-training is being implemented so all office personnel are familiar with transmitting administrative handling fees and MOPS fees.

5. Electronic Data Security

Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data.

The County Assessor, County Collector, and Prosecuting Attorney have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in these offices are not required to change passwords periodically. Employees in the County Collector's office also share user identifications and passwords for the property tax system. As a result, there is no assurance that the user listed in the system for posting or deleting a transaction was the person who actually posted or deleted the transaction.

Unique user identifications and passwords are necessary to identify activity performed by each individual. The security of a password system is dependent upon keeping them confidential. Since passwords in certain offices are not required to be periodically changed, there is less assurance they are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Also, allowing certain users to share accounts and passwords, individual accountability for system activity could be lost and unauthorized system access could occur. Without strong user account and password controls, including maintaining the confidentiality of passwords, the likelihood that accounts could be compromised and used by unauthorized individuals to gain access to sensitive information is increased.

Recommendation

The County Commission work with other county officials to require each employee to have a unique user identification and confidential password that is periodically changed.



Wayne County
Management Advisory Report - State Auditor's Findings

Auditee's Response

The County Commission provided the following response:

Action has been taken to require ALL employees to have distinct/individual passwords to access their computer, and to change their passwords periodically.

The Prosecuting Attorney provided the following response:

Beginning August 19, 2021, passwords are being required to be updated every 90 days.

6. Electronic Communication Policies

The county has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.¹

Development of written policies to address the use of electronic communications is necessary to ensure all documentation of official business of the county is retained as required by state law.

Recommendation

The County Commission work with other county officials to develop written records management and retention policies to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

Auditee's Response

All offices are now required to ensure all electronic data pertaining to duties within the county are properly maintained and accounted for. This includes all work-related correspondence to include any social media, cell phone (texts), personal email or any other electronic correspondence. To comply with potential Sunshine Law requests, a copy must be maintained by each individual office.

¹ Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed August 4, 2021.

Wayne County

Organization and Statistical Information

Wayne County is a county-organized, third-class county. The county seat is Greenville.

Wayne County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 48 full-time employees and 17 part-time employees on December 31, 2020.

In addition, county operations include the Law Enforcement Restitution Fund Board and the Senate Bill 40 Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2021	2020
Brian M. Polk, Presiding Commissioner	\$	28,400
Bill Hovis, Associate Commissioner		26,400
Chad Henson, Associate Commissioner		26,400
Cindy Stout, Recorder of Deeds		40,000
Kenton E. Sisco, County Clerk		40,000
Michael J. Anderson, Prosecuting Attorney		47,000
Dean Finch, Sheriff		44,000
Amber Sturgeon, County Treasurer		40,000
Gary Umfleet, County Coroner		12,000
Donna Eads, Public Administrator		40,000
Rhonda Cates, County Collector, year ended February 28,	40,000	
Francis K. Huitt, County Assessor, year ended August 31,		40,000

Other Information

On April 3, 2018, Wayne County voters approved an extension of a countywide sales tax of one-half of one percent for 6 years, to expire on September 30, 2024, and a continuation of a 100 percent reduction of the general revenue property tax.

The seal of the State Auditor of Missouri is circular. It features a central shield with a balance scale and a plow. Above the shield is an eagle with spread wings. The text "SEAL OF THE STATE AUDITOR" is at the top, "JUNIOR WE STAND DIVIDED" is in the middle, and "1820 MISSOURI 1892" is at the bottom.

Nicole Galloway, CPA

Missouri State Auditor

Greene County

County Commission

Report No. 2021-108

November 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Greene County Commission

Professional Services	The County Commission did not solicit requests for qualifications for legal services costing \$34,968, provided by 2 law firms related to a Missouri Ethics Commission (MEC) complaint, and did not document the reasons for waiving procurement requirements. The County Commission did not enter into contracts with a law firm to handle the MEC complaint or with a bond counsel company related to issuance of debt.
Disbursements	Legal expenses and mileage related to a MEC complaint costing \$25,948 did not have adequate supporting documentation to indicate the reason the payments were made and how they related to county purposes. The county also does not have adequate controls and procedures over conflicts of interest to ensure County Commissioners abstain from voting to approve their own transactions. The County Commission does not ensure compliance with the county's purchasing guide regarding requirements for electronic quotes and requisitions for purchases exceeding \$500, and does not always work with the county's Purchasing department to ensure purchase orders are completed when required. The former Presiding Commissioner ordered 500 drink tumblers and 1,000 frisbees, costing \$6,426, during the last 7 months of 2016 with the printed logo "Greene County Works" that were questionable and/or an unnecessary use of county resources.
Electronic Communication Policy and Use of County Email System	The County Commission has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. The county's email system was used to communicate with various county officials and employees about non-county business including the Invest in Greene County Political Action Committee and the passage of the half-cent general sales tax in violation of county policy and legal guidance.

In the areas audited, the overall performance of this entity was **Poor**.*

All reports are available on our website: auditor.mo.gov

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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NICOLE GALLOWAY, CPA

Missouri State Auditor

County Commission
Greene County, Missouri

The State Auditor was requested under Section 50.057, RSMo, to audit Greene County. We have audited certain operations of the Greene County Commission in fulfillment of our duties. The county engaged KPM CPA & Advisors to audit the county's financial statements for the years ended December 31, 2019, and 2018. The scope of our audit included, but was not necessarily limited to, the 3 years ended December 31, 2019. The objectives of our audit were to:

1. Evaluate the County Commission's internal controls over significant management and financial functions.
2. Evaluate the County Commission's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

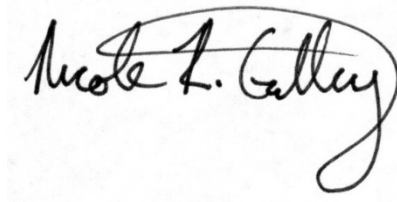
Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions using haphazard and judgmental selection, as appropriate, but the results of our test cannot be projected to the population of all transactions of the County Commission. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the County Commission.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Greene County Commission.

Additional reports, No. 2020-050, *Greene County*, and No. 2021-029, *Greene County Sheriff*, were issued in August 2020 and June 2021, respectively.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is written in a cursive style with a large, looping "G" at the end.

Nicole R. Galloway, CPA
State Auditor

Greene County County Commission

Management Advisory Report - State Auditor's Findings

1. Professional Services

The County Commission's procedures for selecting legal services related to a Missouri Ethics Commission (MEC) complaint were insufficient. Also, the County Commission did not enter into contracts for some legal services related to the complaint, nor did it enter into contracts for bond counsel services.

The county's purchasing policy provides, "The County Commission may waive the requirement for competitive bids or proposals for professional services which are non-competitive in nature." This policy, however, does not require documentation of reasons for waiving the requirement. Section 432.070, RSMo, requires contracts for political subdivisions to be in writing.

MEC complaints

Various complaints were filed with the MEC related to Greene County and the Invest in Greene County Political Action Committee (PAC).¹ Concerns regarding the PAC included the former Presiding Commissioner's involvement with the PAC. The MEC investigated these complaints and filed 2 Findings of Fact and Conclusions of Law upon the conclusion of its investigation.

One of the Findings of Fact and Conclusions of Law was filed and concluded on April 25, 2018 (MEC v. Greene County, case number 17-0075-I), and addressed issues related to push cards (flyers) purchased by the county to "educate the public on the sales tax ballot issue and the benefits to the community" for the November 7, 2017, election. The push cards were published twice. The second publication disclosure ("Paid for by Greene County Sheriff's Office.") was incorrect and violated Section 130.031.8, RSMo, because the push cards were purchased with a check drawn from the account of Greene County. As a result of this violation, the MEC fined the county \$100.

The other Findings of Fact and Conclusions of Law was filed and concluded on December 17, 2018 (MEC v. Invest in Greene County PAC, Robert Cirtin, and the PAC Treasurer, case numbers 18-0002-I and 18-0004-A). It addressed numerous issues such as Robert Cirtin making expenditures from and depositing contribution checks into PAC accounts when he was not the PAC Treasurer, and the PAC Treasurer failing to timely and accurately file campaign finance disclosure reports.

Many of the concerns identified in the MEC cases involving Greene County, the Invest in Greene County PAC, the PAC Treasurer, and former Presiding Commissioner Cirtin overlap due to the former Presiding Commissioner's

¹ In September 2017, the Invest in Greene County PAC filed a Statement of Committee Organization with the MEC. The PAC was organized to promote a half-cent general sales tax proposed by Greene County to be placed on the ballot in the November 7, 2017, election.



Greene County
County Commission
Management Advisory Report - State Auditor's Findings

involvement with both Greene County and the PAC.² According to county records, legal expenses related to the MEC complaint totaled \$34,698.

Legal services procurement

The County Commission did not solicit requests for qualifications (RFQs) for legal services provided by 2 law firms related to the MEC complaint, and the County Commission's open meeting minutes did not mention waiving the requirements for procurement of these professional services.

The county contracted with one of the law firms to provide "Legal counsel and advice concerning Missouri Ethics Complaint" and all 3 County Commissioners signed the contract dated January 25, 2018. The county paid this law firm \$9,014 in April and May 2018. The county also paid \$25,684 in October 2018, for legal expenses of another law firm related to the MEC complaint, including a \$20,284 check to the law firm and a \$5,400 check to the former Presiding Commissioner for reimbursement of legal fees previously paid by the former Presiding Commissioner to the same law firm.

Soliciting proposals for professional services is a good business practice, helps provide a range of possible choices, and allows the county to make better-informed decisions to ensure necessary services are obtained from the best qualified provider after taking expertise, experience, and cost into consideration. Additionally, without documenting reasons for waiving the requirement, the County Commission has not established that it was reasonable to waive the requirements in these instances.

Legal and bond services
contracts

The County Commission did not enter into contracts with a law firm to handle the MEC complaint or with a bond counsel company related to issuance of debt.

The County Commission paid and reimbursed legal expenses of \$25,684 in October 2018 (mentioned above) to a law firm, but did not enter into a contract with this firm.

The County Commission also did not enter into a contract with a bond counsel company for the issuance of \$64,470,000 in certificates of participation.³ The county paid the bond counsel company \$146,125 during the year ended December 31, 2018.

² The former Presiding Commissioner's activities with the Invest in Greene County PAC were not part of his official duties as Presiding Commissioner, and therefore, any legal expenses incurred related to the PAC would not be an expense of Greene County.

³ Certificates of participation (COPS) are a method of financing a capital project whereby the local government sells interests in the capital project, leases the project back from the investors, and repays the certificates with the lease payments. After the certificates have been repaid, the local government typically has the option to purchase, at a minimal amount, the capital project it has been leasing. COPS are not required to be approved by county voters.



Greene County
County Commission
Management Advisory Report - State Auditor's Findings

It is unclear why the County Commission did not enter into a contract with the law firm and the bond counsel company. It also is not clear why the county made payments and reimbursements for legal expenses to a law firm it had not contracted with when it had already contracted and paid another law firm to provide legal counsel and advice concerning the county's MEC complaint.

Written contracts are necessary to ensure all parties are aware of their duties and responsibilities, no duplication of related services are performed, and to prevent misunderstandings.

Recommendation

The County Commission solicit proposals for professional services and update county policy to require documentation of reasons for waiving the procurement requirement. The County Commission should also enter into written contracts for professional services as required by state law.

Auditee's Response

The exemption from bidding for professional services is derived from the Missouri Supreme Court decision (Hellman v. St. Louis County 302 S.W.2d 911), where the skill and experience of a professional are a vital component to the professional service, such services are not subject to mandatory bidding.

The County Commission will solicit proposals for professional services in the right circumstances and will execute written contracts for the services provided. The County Commission will also update county policy to require documentation of reasons for waiving the procurement requirement.

2. Disbursements

Controls and procedures over disbursements need improvement.

2.1 Legal services and mileage documentation

Legal expenses and mileage related to an MEC complaint did not have adequate supporting documentation to indicate the reasons the payments were made and how they related to county purposes. The county also does not have adequate controls and procedures over conflicts of interest to ensure County Commissioners abstain from voting to approve their own transactions.

On October 23, 2018, 6 months after the conclusion of the MEC's investigation involving the county, Greene County issued a \$20,284 check to the second law firm (see MAR finding number 1) and a \$5,400 check to the former Presiding Commissioner for reimbursement of legal fees previously paid by the former Presiding Commissioner to the same law firm. The following concerns were identified related to these payments and also for a payment to the former Presiding Commissioner for related mileage.

- An invoice dated August 31, 2018, from the law firm was addressed to the former Presiding Commissioner's personal address and not the county's address. This invoice totaled \$25,684, and also indicated the law



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firm had received \$5,400 of "Payments From Robert Cirtin" resulting in a balance of \$20,284.

In addition, a verification of payments received as of August 31, 2018, document indicated the former Presiding Commissioner had personally made 2 payments to the law firm totaling \$5,400 (\$3,000 and \$2,400). This document also had a handwritten note added to it by Greene County personnel indicating, "Outside Attorney expenses paid by Bob Cirtin and requests to be reimbursed."

- The county did not document the reason for paying an invoice addressed to a personal address or for reimbursing the former Presiding Commissioner for legal costs previously paid.
- The invoice and the verification of payments received document both indicated the former Presiding Commissioner approved the county to pay the invoice addressed to his personal address (payment of \$20,284) and the reimbursement to himself for \$5,400, causing the appearance of a conflict of interest.
- The former Presiding Commissioner was paid \$405 in mileage reimbursements on June 18, 2018. The mileage reimbursement request was signed by the Presiding Commissioner; however, there was no signature indicating the request was approved to be paid. Of the \$405 reimbursed, \$264 pertained to 3 trips to Jefferson City related to MEC legal services. The former Presiding Commissioner's mileage reimbursement form dated February 13, 2018, and the law firm's invoice indicated the former Presiding Commissioner traveled to Jefferson City on January 24, 2018, February 7, 2018, and February 16, 2018, to meet with representatives of this law firm related to a MEC complaint.

The county did not document the reason why, or county purpose for, paying and reimbursing costs for an invoice addressed to the former Presiding Commissioner's personal address. It is also questionable why the former Presiding Commissioner was allowed to approve payments for legal costs from an invoice that was addressed to him personally and sent to his personal address. In addition, it is unclear why the mileage expense reimbursement paid did not have an approval signature. We requested county officials provide an explanation of the MEC cases for which these legal costs pertained, and the County Auditor and former Presiding Commissioner indicated these legal costs related to the MEC v. Greene County, case number 17-0075-I.

To ensure county disbursements and reimbursement requests are reasonable and represent valid disbursements, an independent approval of disbursements should be made, including documenting how payments and reimbursements



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relate to county purposes for any invoices addressed to a personal address instead of the county.

Elected officials serve in a fiduciary capacity. Personal interest in business matters of the county could create the appearance of conflicts of interest. To avoid the appearance of a conflict of interest, the former Presiding Commissioner should have abstained from approving payments of invoices addressed to himself at his personal address and reimbursements to himself for legal expenses.

2.2 Purchasing procedures

The County Commission does not ensure compliance with the county's purchasing guide regarding requirements for electronic quotes and requisitions for purchases exceeding \$500. Also, the County Commission does not always work with the county's Purchasing department to ensure purchase orders are completed when required by the purchasing guide. We tested 26 payment transactions totaling \$66,708 using judgmental selection from a population of payment transactions totaling approximately \$7.8 million during 2018, 2017, and 2016, primarily related to the County Commission and the Sheriff's office.

For 24 disbursements reviewed (each exceeding \$500), documentation was not provided to indicate requisitions and purchase orders were completed as required for 16 disbursements (67 percent). These disbursements included payments for legal and consulting services, tumblers, frisbees, printing costs of push cards (flyers), legal notices, and Chamber of Commerce membership fees.

For 10 of the 10 disbursements reviewed exceeding \$500 but less than \$6,000, documentation was not provided to indicate electronic quotes had been obtained. These disbursements were for consulting services, tumblers, frisbees, printing costs of push cards (flyers), micro-filming equipment, canopies, and signs.

The purchasing guide for Greene County indicates the Purchasing department is responsible for the centralized coordination of county purchasing; the procurement of supplies, equipment, services; and the construction for all county departments. For purchases that exceed \$500, but are less than \$6,000, 3 electronic quotes are to be obtained and a requisition completed by the county office or department requesting the purchase. The Purchasing department and the County Auditor are required to review the requisition completed by the county office or department requesting the purchase. It is unclear why the County Commission did not follow its policies and procedures related to obtaining electronic quotes, preparing requisitions, and verifying that purchase orders were completed for these transactions.



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To reduce the risk of loss, theft, or misuse of funds and ensure compliance with county policies, the County Commission should obtain electronic quotes and prepare requisitions when required by the county's purchasing guide, and work with the county's Purchasing department to verify that purchase orders are completed when required.

2.3 Questionable disbursements

The former Presiding Commissioner ordered 500 drink tumblers and 1,000 frisbees, costing \$6,426, during the last 7 months of 2016 with the printed logo "Greene County Works" that were questionable and/or an unnecessary use of county resources. The County Auditor indicated the drink tumblers were sold to county employees and the frisbees were provided to children in the community during County Commission visits to grade schools. However, the County Commission did not account for the number of tumblers sold or the number of frisbees given away and the amount still on hand. In addition, the tumblers were purchased from the General Fund, County Commission department; however, the proceeds from the sale of the tumblers were placed in the County Employee Appreciation Fund and were not tracked.

Public funds should be spent only on items necessary and beneficial to the county. County residents have placed a fiduciary trust in their public officials to spend county revenues in a prudent and necessary manner.

Recommendations

The County Commission:

- 2.1 Ensure adequate supporting documentation is maintained (including documenting how payments and reimbursements relate to county purposes), and avoid potential conflicts of interest by establishing policies and procedures requiring the County Commissioners to abstain from voting to approve their own transactions.
- 2.2 Obtain electronic quotes and prepare requisitions when required by the county's purchasing guide and work with the county's Purchasing department to verify that purchase orders are completed when required.
- 2.3 Ensure all disbursements are necessary and prudent uses of public funds.

Auditee's Response

- 2.1 *The County Commission will insist that adequate supporting documentation is maintained and will provide for abstention where there is a potential conflict of interest.*
- 2.2 *The County Commission will insist that the county's purchasing guide is followed to include electronic quotes and requisitions, as well as verifying that purchase orders are completed when required.*



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2.3 *The County Commission reassessed in January 2019 what is considered a prudent expenditure of public funds as those spent only on items necessary and beneficial to the county. The County Commission also established a fund in December 2020 under the Community Foundation of the Ozarks to support employee initiatives. Community Foundations are established across the United States as public nonprofit foundations serving the needs of the community. There are seven foundations in Missouri and the Ozarks Foundation serves 58 counties.*

3. Electronic Communication Policy and Use of County Email System

The county's electronic communication policy needs improvement, and the county's email system was used to communicate non-county business and political activities in violation of county policy and legal guidance, with one of the communications demonstrating steps taken to avoid holding an open public meeting.

3.1 Electronic communication policy

The County Commission has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Once an elected official or employee leaves county appointment or employment, the person's email account is deleted from the system and the email messages are not retained in the county's archived email records. In addition, the county has not adopted a policy to address the retention of messages sent by text and other third party platforms, such as personal email accounts and personal devices, when they represent official business of the county as set forth in the guidance.

Section 109.210(5), RSMo, defines a public record as "document, book, paper, photograph, map, sound recording or other material, regardless of physical form or characteristics, made or received pursuant to law or in connection with the transaction of official business." Section 109.270, RSMo, provides that all records made or received by an official in the course of the official's public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for



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managing electronic communications records can be found on the Secretary of State's website.⁴

To ensure compliance with state law, the County Commission should develop written policies to address the use of personal email, social media and message accounts, and management and retention of electronic communications.

3.2 Use of county email system

The county's email system was used to communicate with various county officials and employees about non-county business including the Invest in Greene County PAC and the passage of the half-cent general sales tax in violation of county policy and legal guidance.

Section 15-6: Use of Computer and Business Equipment, of the county's personnel policy manual states, "All electronic and telephonic communication systems and all communications and information transmitted by, received from, or stored in these systems are the property of Greene County and are used solely for job-related purposes. Sunshine Law requests can also include messages sent via the county's E-mail system. The use of any software and business equipment, including, but not limited to, computers, the county's E-mail system, the Internet, facsimiles and copy machines is for county business only. Commercial messages, employee solicitations, or messages of a religious or political nature are not to be distributed using county E-mail."

In addition, the county's legal counsel provided a legal opinion on September 7, 2017, indicating, "the limitations placed on state employees engaged in political activities should be followed by county employees. . . ." and referenced Section 36.157, RSMo, in the legal opinion. Section 36.157 (1) and (3), RSMo, indicates an employee may not engage in political activity while on duty or by utilizing state resources or facilities.

The former Presiding Commissioner sent emails to county officials and employees that did not comply with county policy or this legal guidance. In addition, one of the emails contained communications demonstrating steps taken to avoid holding an open public meeting. A timeline of these county email communication events are documented below:

- On Friday, September 15, 2017, at 7:25 p.m. the former Presiding Commissioner emailed a group of 25 Greene County elected officials

⁴Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed August 30, 2021.



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(excluding 1 County Commissioner) and employees using the county's email system indicating, "Friends: If we have a meeting with two or more commissioners present we would have to post it as an open meeting. This would NOT be a good idea because we cannot run the risk of media attending. We can't have our sausage making appear in the News Leader."

This same email also indicated the creation of a PAC committee as follows: "I am creating the PAC committee this weekend. This will allow us to begin raising money. We will ALL be involved in raising money. For those of you who have not done this before, we will teach you how." and "But obviously, as those of us who have been involved in campaigns know, people who are NOT supporting the tax will NOT be on the campaign committee or involved in any way. That's just common sense. Additionally, it is IMPERATIVE that we not share campaign strategy with anyone who is not supporting the tax."

- On Sunday, October 15, 2017, at 7:33 p.m. the former Presiding Commissioner emailed all Greene County employees and juvenile employees using the county's email system to communicate about political activities as follows: "Colleagues: For those of you who want to volunteer for the door-to-door tax campaign please keep the following dates open. We will be leaving literature at specific addresses and don't worry, we will train you on what to do.

Saturday, October 28
Saturday, November 4

Please send me an email indicating your desire to volunteer so I will know how many people we will have working. More details will follow."

- On Friday, October 20, 2017, at 2 p.m., the former Presiding Commissioner again emailed all Greene County employees and juvenile employees using the county email system to communicate about political activities: "Friends: PLEASE DO NOT FEEL COMPELLED TO DO THIS BECAUSE I KNOW IT IS EXTREMELY SHORT NOTICE. This afternoon I am receiving some data on precinct door-to-door walking lists for our tax initiative. I did not realize we would have it this soon. Therefore, for anyone available we will be walking neighborhoods starting tomorrow. We will meet at the parking lot just north of Krispy Kreme Doughnuts on South Campbell tomorrow, (Saturday), at 9:30 a.m. PLEASE do feel pressured to do this because I know that many people already have made weekend plans. If you are able to join us, please reply to this email so I will know how many are coming."
- On Wednesday, October 25, 2017, at 2:51 p.m. the former Presiding Commissioner emailed the former Director of Communications and



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Public Engagement using the county's email system to communicate about political activities: ". . . Also, can you call the news leader and get a cost of a 1/4 and 1/2 page ad in order to post the actual order for a Sunday edition?" The former Director of Communications and Public Engagement replied at 2:53 p.m., "For the News-Leader ad, is this an ad paid for by Greene County?" The former Presiding Commissioner replied at 5:51:43 p.m., "The ad would be paid for by the PAC." The former Director of Communications and Public Engagement replied at 5:52 p.m., "I cannot work for the PAC in any capacity in my official role as a county employee." The former Presiding Commissioner replied at 6:02:54 p.m., "You can do it on your own time such as lunch break, vacation, etc." The former Director of Communications and Public Engagement replied at 6:15 p.m., "Bob, You're using County resources to give me an order as my boss to work on behalf of the PAC. Is this not a clear violation of the ethical guidelines set forth by the Ethic Commission? I would be calling the newspaper about a specific ad size and date using my name to do so and then an ad on behalf of the PAC will appear at that size and date. I think a news reporter and the Ethics Commission could easily put that together and then my career and reputation would be at risk."

On September 14, 2021, the former Presiding Commissioner indicated he was not aware of the county policy related to use of computer and business equipment. He also indicated he was not aware of the 2017 legal opinion provided by the county's legal counsel at the time, and he did not believe a County Commissioner was an employee in the context of the legal opinion.

These communications demonstrate the inappropriate use of county's email system for non-business related and political activities in violation of county policy and legal guidance.

Recommendations

The County Commission:

- 3.1 Develop written records management and retention policies to address electronic communications management and retention to comply with the Missouri Secretary of State Records Services Division Electronic Communications Guidelines.
- 3.2 Ensure the county's email system is used in compliance with county policy and legal guidance.

Auditee's Response

- 3.1 *The County Commission currently has an electronic communication records management policy that does not address retention. The county will review and update this policy guided by the Secretary of State's guidelines.*
- 3.2 *The County Commission will insist that the email system is used in compliance with county policy.*

Greene County

County Commission

Organization and Statistical Information

Greene County's government is composed of a three-member county commission and separate elected officials performing various tasks.

The county commissioners serve 4-year terms, and mainly have administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. The County Commissioners at December 31, 2019, are identified below.

Bob Dixon, Presiding Commissioner
Harold Bengsch, Associate Commissioner
John Christopher Russell, Associate Commissioner

Bob Dixon replaced Bob Cirtin in January 2019, Rusty MacLachlan replaced Harold Bengsch in January 2021, and John Christopher Russell replaced Lincoln Hough in January 2019.

Other Information

In November 2017, voters approved a 1/2 cent sales tax for the purpose of general revenue. The county issued \$64,470,000 in Certificates of Participation (COPS) in September 2018 to provide funding for several capital projects including an expansion of the Greene County Justice Center, renovations to the Judicial Courts Facility, and a new Operations Center to house the Building Operations and General Services departments. The new sales tax revenues, which are accounted for in the General Revenue II Fund, are used to make the payments on the COPS. The COPS are scheduled to be paid off in 2038. The remaining principal and interest due at December 31, 2019, was \$61,350,000 and \$26,356,875, respectively.



Nicole Galloway, CPA

Missouri State Auditor

Sullivan County

Report No. 2021-107

November 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Sullivan County

Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney has not adequately segregated accounting duties or performed documented supervisory reviews of detailed accounting and bank records. The office secretary does not always timely disburse bad check and restitution payments to victims or fees received to the County Treasurer, did not prepare bank reconciliations or maintain a book balance during our audit period, and does not always deposit receipts timely or intact.
Public Administrator's Controls and Procedures	The Public Administrator does not always file annual settlements timely and does not prepare monthly bank reconciliations for ward accounts.
Property Tax System	As noted in our prior audit report, neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector, who processed property tax collections of approximately \$7.1 million during the year ended February 28, 2021.
Electronic Data Security	Controls over county computers are not sufficient. Employees in the Recorder of Deeds and Sheriff's offices are not required to change passwords periodically. Employees in the Recorder of Deeds' and Assessor's offices do not have security controls in place to lock computers after a specified number of incorrect logon attempts and/or after a certain period of inactivity. The Public Administrator does not back up computer data on a regular basis and Sheriff's office personnel do not store backup data at an off-site location.
Sunshine Law	The county could not provide minutes for 9 of the 50 open meetings held during 2020. The County Clerk indicated she prepares the minutes at the time of each meeting but may have lost or misfiled some minutes.
Electronic Communication Policy	The county has not developed electronic records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Fair**.*

All reports are available on our website: auditor.mo.gov

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Sullivan County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

County Commission
and
Officeholders of Sullivan County

We have audited certain operations of Sullivan County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2020. The objectives of our audit were to:

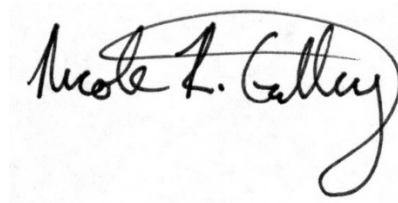
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Sullivan County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is written in a cursive style with a large, looping "G" at the end.

Nicole R. Galloway, CPA
State Auditor

Sullivan County Management Advisory Report State Auditor's Findings

1. Prosecuting Attorney's Controls and Procedures

Controls and procedures in the Prosecuting Attorney's office need improvement. The office collected approximately \$14,000 in bad check and court-ordered restitution and fees during the year ended December 31, 2020.

1.1 Segregation of duties

The Prosecuting Attorney has not adequately segregated accounting duties or performed documented supervisory reviews of detailed accounting and bank records. The office secretary is primarily responsible for receiving, recording, and depositing receipts. The Prosecuting Attorney indicated he does not perform supervisory reviews due to his high caseload as a part-time elected official and limited office staffing.

Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, and depositing receipts. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting records are essential and should include comparing daily receipt activity to deposits.

1.2 Disbursement procedures

The office secretary does not always timely disburse bad check and restitution payments to victims or fees received to the County Treasurer. For example, a bad check receipt totaling \$345 collected in April 2020 was not disbursed to the victim until September 2020. Administrative cost handling fees totaling \$225 collected from April 2020 through July 2020 were not disbursed to the County Treasurer until September 2020. The Prosecuting Attorney stated that he believed the disbursements were being made timely but was not reviewing accounting records, including bank statements, or performing other verification or oversight procedures.

Timely disbursement of bad check and restitution payments and fees is necessary to ensure victims are compensated, receipts are properly accounted for, and to reduce the risk of loss, theft, or misuse of funds. Section 50.370, RSMo, requires all county officials who receive fees or any other remuneration for official services to pay such money monthly to the County Treasurer. In addition, pursuant to Section 50.380, RSMo, the Prosecuting Attorney may be subject to penalties for failure to timely disburse fees to the County Treasurer.

1.3 Bank reconciliations, liabilities, and outstanding checks

The office secretary did not prepare bank reconciliations or maintain a book balance during our audit period. In addition, monthly lists of liabilities were not prepared to reconcile to the available cash balance and the office secretary has not established procedures to routinely follow-up on outstanding checks.

During audit fieldwork, the office secretary was not able to prepare a year end bank reconciliation or list of liabilities at our request. She indicated subsequent to our fieldwork, prior months bank reconciliations have been



Sullivan County Management Advisory Report - State Auditor's Findings

completed and the reconciliations are now completed monthly. However, none of these reconciliations were provided to us as we requested.

The actual year end bank (cash) balance was approximately \$7,100. As noted in section 1.2, the office secretary does not always timely disburse bad check and restitution payments to victims or fees received to the County Treasurer; therefore, the year-end bank balance likely includes such money, as well as outstanding checks. The office secretary indicated there were a significant number of old outstanding checks with some issued more than 10 years ago that she is working to turn over to the State Treasurer's Unclaimed Property Division, but a list of the checks was not available to provide to us when requested.

The Prosecuting Attorney indicated he does not have adequate staffing in his office to ensure bank reconciliations are performed monthly, reconcile liabilities, or follow up on outstanding checks.

Maintaining a book balance and performing adequate monthly bank reconciliations helps ensure receipts and disbursements have been properly handled and recorded, and increases the likelihood errors will be identified and corrected timely. Without regular identification and comparison of liabilities to the reconciled bank balance, there is less likelihood errors will be identified and the ability to both identify liabilities and resolve errors is diminished. In addition, procedures to routinely follow up on outstanding checks are necessary to prevent money from accumulating in the account and ensure it is appropriately disbursed to the payee or as otherwise provided by state law.

1.4 Depositing procedures

The office secretary does not always deposit receipts timely or intact. For example, the office secretary receipted 5 money orders totaling \$327 in January and February 2020 but did not deposit those receipts until March 9, 2020. Those receipts were also not deposited intact since other receipts, totaling \$154, recorded in February 2020 were deposited on February 18, 2020.

The Prosecuting Attorney could not explain why receipts were not always deposited timely and intact. Failure to implement adequate depositing procedures increases the risk that loss, theft, or misuse of money received will occur and go undetected.

Similar conditions previously reported

Similar conditions to sections 1.1, 1.3, and 1.4 were noted in our prior audit report.



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Recommendations

The Prosecuting Attorney:

- 1.1 Segregate accounting duties or ensure independent or supervisory reviews of detailed accounting and bank records are performed.
- 1.2 Disburse victim restitution timely and transmit fees in accordance with state law.
- 1.3 Ensure monthly bank reconciliations are prepared, maintain a book balance, and prepare monthly lists of liabilities and reconcile the list to the available cash balance. Any differences between accounting records and reconciliations should be promptly investigated and resolved. In addition, establish procedures to routinely investigate outstanding checks. Old outstanding checks should be voided and reissued to payees that can be located. If payees cannot be located, the money should be disposed of in accordance with state law.
- 1.4 Ensure receipts are deposited timely and intact.

Auditee's Response

- 1.1 *Segregation of duties is difficult in an office of two when one of the two is paid as a part-time elected official but, to the extent possible, the Office of the Prosecuting Attorney will attempt to implement the audit recommendation.*
- 1.2 *I have implemented a policy to pay victims and transmit fees the same day or the next day following receipt of funds.*
- 1.3 *Extensive efforts have already been made to remedy the deficiencies described by the auditors. The audit recommendations will be implemented going forward.*
- 1.4 *I have implemented a policy to ensure that receipts are deposited timely and intact.*

2. Public Administrator's Controls and Procedures

Controls and procedures in the Public Administrator's office need improvement. The Public Administrator is the court-appointed personal representative for wards or decedent estates of the Circuit Court, Probate Division. The Public Administrator's office was responsible for the financial activity of 10 wards and estates as of December 31, 2020.¹

¹ Six of the ward cases require an annual or final settlement. The other 4 only require a status report.



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2.1 Annual settlements

The Public Administrator does not always file annual settlements timely. During our review of the 6 active cases with annual settlements due in 2020, we found the Public Administrator did not file the annual settlements timely for any of them. Settlements filed (or still due) for these cases ranged from 115 to 382 days after the due date as of June 28, 2021. The Public Administrator and the Probate Judge indicated the COVID-19 pandemic contributed to the untimely settlement filings because the Circuit Court and private attorney who prepares the settlements were closed or otherwise unavailable at various times. The Public Administrator indicated she is working to complete the settlements and the Probate Judge has taken a more active role in performing follow-up procedures for settlements not filed.

Sections 473.540 and 475.270, RSMo, require the Public Administrator to file an annual settlement with the court for each ward or estate. Timely filing of annual settlements is necessary for the court to properly oversee the administration of cases and reduce the possibility that errors, loss, theft, or misuse of funds will go undetected.

2.2 Bank reconciliations

The Public Administrator does not prepare monthly bank reconciliations for ward accounts.

The Public Administrator indicated she does not write many checks and has not had problems with them clearing timely. The Public Administrator indicated she verifies the checkbook balance matches the monthly bank statement; however, this is not documented and she does not prepare a formal reconciliation. For the haphazardly² selected ward we reviewed, we noted the Public Administrator did not add 12 months of interest totaling \$849 to the checkbook register balance until the end of the year even though it is paid monthly. Performing monthly bank reconciliations helps ensure receipts and disbursements have been properly handled and recorded.

A similar condition was noted in our prior audit report.

Recommendations

The Public Administrator:

- 2.1 File annual settlements timely.
- 2.2 Perform monthly bank reconciliations for all ward bank accounts and record receipts and disbursements timely in the checkbook register.

Auditee's Response

- 2.1 *I am in the process of purchasing and installing a new computerized case management system. The system includes reminders for annual*

² Due to the nature of the sample, the results cannot be projected to the population.



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settlements or status reports due that will assist me with ensuring that those reports are filed with the court on time.

- 2.2 *Once the new case management system is in place, receipts and disbursements will be tracked in the system as well as bank reconciliations. The system has various edits in place that will check the annual settlement for accuracy. If anything is missed or out of balance, I will be able to fix it and provide to the courts instead of waiting on an attorney to prepare the annual settlement.*

3. Property Tax System

As noted in our prior audit report, neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector, who processed property tax collections of approximately \$7.1 million during the year ended February 28, 2021.

The County Clerk does not maintain an account book or other records summarizing property tax charges, transactions, and changes. Although the County Clerk maintains files of tax charges, additions and abatelements, and the County Collector's monthly settlements, the County Clerk does not use this information to create an account book. In addition, the County Clerk and the County Commission do not perform adequate procedures to verify the accuracy and completeness of the County Collector's annual settlements. As a result, there is an increased risk of loss, theft, or misuse of property tax money going undetected, and less assurance the annual settlements are complete and accurate. The County Clerk indicated she has spoken with other county clerks and obtained examples of account books; however, she has not had time to prepare the account book.

Section 51.150.1(2), RSMo, requires the County Clerk to maintain accounts with all persons chargeable with money payable into the county treasury. An account book or other records that summarize all taxes charged to the County Collector, monthly collections, delinquent credits, additions and abatelements, and protested amounts should be maintained by the County Clerk. Such records would help the County Clerk ensure taxes charged and credited to the County Collector are complete and accurate, and could also be used by the County Clerk and the County Commission to verify the County Collector's annual settlements. In addition, Section 139.190, RSMo, requires the County Commission to carefully and fully examine the annual settlement of the County Collector. Such procedures are intended to establish checks and balances related to the collection of property taxes.

Recommendation

The County Clerk maintain an account book with the County Collector. In addition, the County Clerk and County Commission should use the account book to review the accuracy and completeness of the County Collector's annual settlements.



Sullivan County
Management Advisory Report - State Auditor's Findings

Auditee's Response

The County Clerk will establish an account book with the County Collector. The County Clerk and the Commission will use that book to check the accuracy and completeness of the County Collector's annual settlement.

4. Electronic Data Security

4.1 Passwords

Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data.

Employees in the Recorder of Deeds and Sheriff's offices are not required to change passwords periodically. Both elected officials believed the physical security of the computers in their offices was adequate to protect against unauthorized access.

Passwords are necessary to authenticate access to computers. The security of computer passwords is dependent upon keeping them confidential. However, since passwords do not have to be periodically changed in these offices, there is less assurance they are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Passwords should be changed periodically to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

4.2 Security controls

Employees in the Recorder of Deeds' and Assessor's offices do not have security controls in place to lock computers after a specified number of incorrect logon attempts and/or after a certain period of inactivity. The Assessor could not explain why these controls were not in place, and the Recorder of Deeds indicated she did not have the authority or access rights to make these changes.

Logon attempt controls lock the capability to access a computer after a specified number of consecutive invalid logon attempts and are necessary to prevent unauthorized individuals from continually attempting to logon to a computer by guessing passwords. Without effective security controls, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data.

4.3 Data backups

The Public Administrator does not back up computer data on a regular basis and Sheriff's office personnel do not store backup data at an off-site location. Neither official could explain why these procedures were not performed.

Backing up computer data periodically and testing restoration of it on a regular basis help prevent loss of information and ensure essential information can be recovered. Failure to store computer backup data at a secure off-site location results in the backup data being susceptible to the same damage as the data on the computer. Storing backup data off-site, will help ensure it is available for recovery if necessary.



Sullivan County
Management Advisory Report - State Auditor's Findings

Similar conditions
previously reported

Similar conditions to sections 4.1 and 4.3 were noted in our prior audit report.

Recommendations

The County Commission work with other county officials to:

- 4.1 Require passwords for each employee to be periodically changed to prevent unauthorized access to county computers and data.
- 4.2 Require county computers to have security controls in place to lock each computer after a specified number of incorrect logon attempts and after a certain period of inactivity.
- 4.3 Ensure computer data is backed up periodically and stored at a secure off-site location.

Auditee's Response

- 4.1 *The County Commission provided the following response:*

The County Commission will adopt a new policy regarding all county staff maintain and update all electronic device information and passwords used in county correspondence. An outside vendor will be hired to facilitate secure and confidential password access to all electronic devices used for county purposes.

The Recorder of Deeds provided the following response:

My employees and I do not have any control over the assignment or changing of passwords. The software vendor has the rights to all of these functions. The software vendor generally only requests a password change if other system changes are made. I will look further into whether the vendor can assist me with implementing the auditor's recommendation.

- 4.2 *The County Commission provided the following response:*

The vendor will be requested to implement a lock function for instances where the computer "times out" or the user has attempted too many failed login attempts to increase security while computers are not in use.

The Recorder of Deeds provided the following response:

As noted in my response to section 4.1, I do not currently have access rights over security controls including locking the computer after a specified number of incorrect logon attempts and/or after a certain period of activity.



Sullivan County
Management Advisory Report - State Auditor's Findings

4.3 *The County Commission will address offsite data storage and routine backup as well in the new policy over data security.*

5. Sunshine Law

The county's procedures for complying with the Sunshine Law and maintaining minutes of meetings need improvement.

The county could not provide minutes for 9 of the 50 open meetings held during 2020. The County Clerk indicated she prepares the minutes at the time of each meeting but may have lost or misfiled some minutes. For the missing meeting minutes, we noted the minutes for the subsequent meeting indicate the County Commission approved the previous meeting minutes. However, these minutes do not include the date of the meeting minutes approved so there is less assurance the missing meeting minutes were prepared as required.

Section 610.020.7, RSMo, requires minutes of meetings to be maintained as a record of business conducted and to provide an official record of actions and decisions, including the date, time, place, members present, member absent, and a record of any votes taken. The minutes should provide sufficient details of discussions to demonstrate compliance with statutory provisions, and retention of records is necessary to support important decisions made.

A similar condition was noted in our prior audit report.

Recommendation

The County Commission ensure minutes are prepared and retained for all meetings.

Auditee's Response

The County Clerk will improve the process of recording and filing of Commission meeting minutes to ensure Sunshine Law compliance.

6. Electronic Communication Policy

The county has not developed electronic records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms. County Officials indicated they were not aware of the need for such a policy.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.³

³ Missouri Secretary of State Records Services Division, Electronic Communications Records Guidelines for Missouri Government, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, Accessed June 28, 2021.



Sullivan County
Management Advisory Report - State Auditor's Findings

Development of written policies to address the use of electronic communications is necessary to ensure all documentation of official business of the county is retained as required by state law.

Recommendation

The County Commission work with other county officials to develop written records management and retention policies to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division Electronic Communications Records Guidelines.

Auditee's Response

The County Commission will establish a policy addressing guidance on electronic communication management and retention schedules as established by the Missouri Secretary of State Records Services Division guidance.

Sullivan County

Organization and Statistical Information

Sullivan County is a county-organized, third-class county. The county seat is Milan.

Sullivan County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 34 full-time employees and 10 part-time employees on December 31, 2020.

In addition, county operations include a Senior Services Board, Sullivan County Memorial Hospital Board, and a Law Enforcement Restitution Fund Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2021	2020
Chris May, Presiding Commissioner	\$	29,347
Mike Hepler, Associate Commissioner		25,189
Randy Huffman, Associate Commissioner		25,189
Susie Gardner, Recorder of Deeds		39,504
Jackie Morris, County Clerk		39,504
Brian Keedy, Prosecuting Attorney		47,625
Roger Smiley, Sheriff		42,407
Robert (Bob) Wyant, County Coroner		10,602
Joan Brummitt, Public Administrator		26,504
Jennifer Russell, County Collector-Treasurer, year ended March 31,	38,166	
Karen LaFaver, County Assessor, year ended August 31,		38,166



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Mercer County, Missouri

The Office of the State Auditor contracted for an audit of Mercer County's financial statements for the 2 years ended December 31, 2020, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name. The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

November 2021
Report No. 2021-106



Nicole Galloway, CPA
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Mercer County

Sheriff's Bank Reconciliations	The Sheriff's office implement a process to timely and properly reconcile the balance per bank to a recorded book balance to ensure all activity in the bank is recorded in the register and vice versa. Additionally, we recommend the Sheriff review the bank statements, reconciliations and the checkbook register on a monthly basis.
Investment Policy	The county adopt an investment policy that meets the requirements of state statutes.

ANNUAL FINANCIAL REPORT

MERCER COUNTY, MISSOURI

For the Years Ended
December 31, 2020 and 2019

MERCER COUNTY, MISSOURI

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INTRODUCTORY SECTION

MERCER COUNTY, MISSOURI
List of Elected Officials 2019-2020

County Commission

Presiding Commissioner – Jerry D. Allen

1st District Associate Commissioner – Thomas Shane Grooms

2nd District Associate Commissioner – Zachary W. Martin

Other Elected Officials

Assessor – Diana J. Blunk

Circuit Clerk/Recorder of Deeds– Tammy Crouse

Collector/Treasurer – Susan Moore

County Clerk – Judy Hamilton

Coroner – Douglas Priest

Prosecuting Attorney – Lauren A. Horsman

Public Administrator – Kelli Judd

Sheriff – Steve Stockman

FINANCIAL SECTION

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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Mercer County, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of Mercer County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2019 and 2020, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law, as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by Mercer County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Mercer County, Missouri, as of December 31, 2019 and 2020, or the changes in financial position thereof for the years then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Mercer County, Missouri, as of December 31, 2019 and 2020, and their respective cash receipts and disbursements, and budgetary results for the years then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we also have issued our report dated October 11, 2021, on our consideration of Mercer County, Missouri’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Mercer County, Missouri’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County’s internal control over financial reporting and compliance.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
October 11, 2021

MERCER COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2019 AND 2020

Fund	Cash and Cash Equivalents January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Cash Equivalents December 31, 2019	Receipts 2020	Disbursements 2020	Cash and Cash Equivalents December 31, 2020
General Revenue	\$ 1,186,303	\$ 935,506	\$ 878,541	\$ 1,243,268	\$ 991,825	\$ 898,321	\$ 1,336,772
Special Road and Bridge	373,637	1,139,572	1,190,083	323,126	755,246	832,156	246,216
Assessment	8,370	125,486	119,443	14,413	133,047	120,507	26,953
Prosecuting Attorney Training	998	216	-	1,214	382	-	1,596
Law Enforcement Training	151	2,056	1,454	753	1,447	2,200	-
Recorder's Special	3,123	2,410	2,890	2,643	2,836	2,396	3,083
Recorder's Trust	17	167	184	-	169	169	-
Prosecuting Attorney Admin Handling Cost	4,581	2,604	1,828	5,357	855	1,565	4,647
Sheriff's Special	11,366	4,593	5,710	10,249	4,576	5,934	8,891
Federal Emergency Management Agency	-	-	-	-	35,286	35,286	-
Tax Maintenance	8,753	12,733	9,974	11,512	13,906	10,003	15,415
Sheriff's Revolving	17,145	5,434	2,287	20,292	7,571	13,654	14,209
Law Enforcement Sales Tax	35,851	175,900	175,211	36,540	169,007	187,528	18,019
Local Law Enforcement Block Grant	6	-	6	-	-	-	-
Restitution	10,332	4,996	500	14,828	5,943	3,184	17,587
Recreational	167,496	152,786	261,603	58,679	168,173	91,529	135,323
Local Election Authority	16,005	1,944	2,194	15,755	6,569	1,321	21,003
Lindley Township	-	69,836	69,836	-	96,362	94,137	2,225
Local Emergency Planning Committee	20,848	2,368	3,647	19,569	2,451	1,382	20,638
Deputy Sheriff	-	11,472	11,472	-	9,482	9,482	-
Senior Citizens	27,818	35,628	38,663	24,783	36,874	54,496	7,161
Inmate Security	8,654	1,377	6,592	3,439	750	-	4,189
Use Tax	249,230	115,437	192,146	172,521	148,833	30,804	290,550
Jail Commissary	238	1,804	2,042	-	2,260	1,709	551
HAVA CARES	-	-	-	-	20,001	17,356	2,645
Coronavirus Relief	-	-	-	-	424,371	329,457	94,914
Total	<u>\$ 2,150,922</u>	<u>\$ 2,804,325</u>	<u>\$ 2,976,306</u>	<u>\$ 1,978,941</u>	<u>\$ 3,038,222</u>	<u>\$ 2,744,576</u>	<u>\$ 2,272,587</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MERCER COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

GENERAL REVENUE FUND Year Ended December 31,				
	2019		2020	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
RECEIPTS				
Property taxes	\$ 164,500	\$ 156,718	\$ 162,500	\$ 171,751
Sales taxes	335,000	348,270	350,000	358,843
Intergovernmental	298,550	285,648	301,650	298,777
Charges for services	97,275	84,872	99,075	96,532
Interest	5,700	4,202	5,500	439
Other	32,425	14,799	33,825	25,856
Transfers in	40,000	40,997	40,000	39,627
Total Receipts	<u>\$ 973,450</u>	<u>\$ 935,506</u>	<u>\$ 992,550</u>	<u>\$ 991,825</u>
DISBURSEMENTS				
County Commission	\$ 87,462	\$ 86,720	\$ 91,682	\$ 90,218
County Clerk	113,762	97,378	114,527	98,483
Elections	17,120	13,219	46,300	43,174
Buildings and grounds	98,472	83,115	99,646	66,604
Employee fringe benefits	208,193	163,837	206,000	159,112
Treasurer	76,569	63,077	80,289	68,826
Circuit Clerk	19,800	10,700	20,300	8,837
Court administration	22,168	8,114	16,668	7,838
Public Administrator	31,655	30,122	32,446	30,500
Sheriff	180,037	159,458	180,067	165,860
Prosecuting Attorney	85,784	81,596	90,125	86,582
Juvenile Officer	20,512	3,814	17,385	3,612
Coroner	12,775	12,270	13,346	12,678
Other County government	90,035	63,501	91,535	52,122
Transfers out	1,620	1,620	-	3,875
Emergency fund	29,204	-	29,777	-
Total Disbursements	<u>\$ 1,095,168</u>	<u>\$ 878,541</u>	<u>\$ 1,130,093</u>	<u>\$ 898,321</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (121,718)	\$ 56,965	\$ (137,543)	\$ 93,504
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>1,186,303</u>	<u>1,186,303</u>	<u>1,243,268</u>	<u>1,243,268</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u><u>\$ 1,064,585</u></u>	<u><u>\$ 1,243,268</u></u>	<u><u>\$ 1,105,725</u></u>	<u><u>\$ 1,336,772</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MERCER COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	SPECIAL ROAD AND BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 105,500	\$ 106,422	\$ 107,000	\$ 111,855	\$ -	\$ -	\$ -	\$ -
Sales taxes	84,000	87,068	89,000	89,711	-	-	-	-
Intergovernmental	1,047,423	904,430	1,042,961	482,142	16,017	16,251	16,305	16,305
Charges for services	35,005	25,403	35,113	55,068	105,800	109,073	109,500	116,723
Interest	1,750	1,341	1,600	108	200	162	200	19
Other	11,047	14,908	28,297	3,119	-	-	-	-
Transfers in	-	-	12,525	13,243	-	-	-	-
Total Receipts	<u>\$ 1,284,725</u>	<u>\$ 1,139,572</u>	<u>\$ 1,316,496</u>	<u>\$ 755,246</u>	<u>\$ 122,017</u>	<u>\$ 125,486</u>	<u>\$ 126,005</u>	<u>\$ 133,047</u>
DISBURSEMENTS								
Salaries	\$ 127,559	\$ 117,875	\$ 125,346	\$ 122,151	\$ 90,070	\$ 90,134	\$ 94,574	\$ 94,574
Employee fringe benefits	36,500	31,604	39,200	34,701	9,800	9,034	10,000	9,499
Materials and supplies	478,724	489,858	967,951	489,659	3,900	3,836	3,800	579
Services and other	51,462	55,376	52,562	58,969	21,800	16,439	22,100	15,855
Capital outlay	71,000	28,117	127,000	60,421	-	-	-	-
Construction	620,000	427,253	120,000	26,628	-	-	-	-
Transfers out	40,000	40,000	40,000	39,627	-	-	-	-
Total Disbursements	<u>\$ 1,425,245</u>	<u>\$ 1,190,083</u>	<u>\$ 1,472,059</u>	<u>\$ 832,156</u>	<u>\$ 125,570</u>	<u>\$ 119,443</u>	<u>\$ 130,474</u>	<u>\$ 120,507</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (140,520)	\$ (50,511)	\$ (155,563)	\$ (76,910)	\$ (3,553)	\$ 6,043	\$ (4,469)	\$ 12,540
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>373,637</u>	<u>373,637</u>	<u>323,126</u>	<u>323,126</u>	<u>8,370</u>	<u>8,370</u>	<u>14,413</u>	<u>14,413</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 233,117</u>	<u>\$ 323,126</u>	<u>\$ 167,563</u>	<u>\$ 246,216</u>	<u>\$ 4,817</u>	<u>\$ 14,413</u>	<u>\$ 9,944</u>	<u>\$ 26,953</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MERCER COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	PROSECUTING ATTORNEY TRAINING FUND				LAW ENFORCEMENT TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	185	213	220	382	2,550	2,055	3,150	1,447
Interest	5	3	5	-	10	1	10	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 190</u>	<u>\$ 216</u>	<u>\$ 225</u>	<u>\$ 382</u>	<u>\$ 2,560</u>	<u>\$ 2,056</u>	<u>\$ 3,160</u>	<u>\$ 1,447</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,188	-	1,439	-	2,711	1,454	3,913	2,200
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,188</u>	<u>\$ -</u>	<u>\$ 1,439</u>	<u>\$ -</u>	<u>\$ 2,711</u>	<u>\$ 1,454</u>	<u>\$ 3,913</u>	<u>\$ 2,200</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (998)	\$ 216	\$ (1,214)	\$ 382	\$ (151)	\$ 602	\$ (753)	\$ (753)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>998</u>	<u>998</u>	<u>1,214</u>	<u>1,214</u>	<u>151</u>	<u>151</u>	<u>753</u>	<u>753</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 1,214</u>	<u>\$ -</u>	<u>\$ 1,596</u>	<u>\$ -</u>	<u>\$ 753</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MERCER COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	RECORDER'S SPECIAL FUND				RECORDER'S TRUST FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	3,000	2,399	3,000	2,835	300	167	300	169
Interest	30	11	30	1	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,030</u>	<u>\$ 2,410</u>	<u>\$ 3,030</u>	<u>\$ 2,836</u>	<u>\$ 300</u>	<u>\$ 167</u>	<u>\$ 300</u>	<u>\$ 169</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	500	400	500	-	-	-	-	-
Services and other	4,550	2,490	4,800	2,396	317	184	300	169
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,050</u>	<u>\$ 2,890</u>	<u>\$ 5,300</u>	<u>\$ 2,396</u>	<u>\$ 317</u>	<u>\$ 184</u>	<u>\$ 300</u>	<u>\$ 169</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (2,020)	\$ (480)	\$ (2,270)	\$ 440	\$ (17)	\$ (17)	\$ -	\$ -
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>3,123</u>	<u>3,123</u>	<u>2,643</u>	<u>2,643</u>	<u>17</u>	<u>17</u>	<u>-</u>	<u>-</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 1,103</u>	<u>\$ 2,643</u>	<u>\$ 373</u>	<u>\$ 3,083</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MERCER COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	PROSECUTING ATTORNEY ADMIN HANDLING COST FUND				SHERIFF'S SPECIAL FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	5,890	2,586	5,890	853	8,900	4,557	7,500	4,573
Interest	25	16	25	2	65	36	65	3
Other	75	2	75	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 5,990</u>	<u>\$ 2,604</u>	<u>\$ 5,990</u>	<u>\$ 855</u>	<u>\$ 8,965</u>	<u>\$ 4,593</u>	<u>\$ 7,565</u>	<u>\$ 4,576</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	6,500	2,195	6,500	934
Services and other	10,571	1,828	11,347	1,565	13,831	3,515	11,314	5,000
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 10,571</u>	<u>\$ 1,828</u>	<u>\$ 11,347</u>	<u>\$ 1,565</u>	<u>\$ 20,331</u>	<u>\$ 5,710</u>	<u>\$ 17,814</u>	<u>\$ 5,934</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (4,581)	\$ 776	\$ (5,357)	\$ (710)	\$ (11,366)	\$ (1,117)	\$ (10,249)	\$ (1,358)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>4,581</u>	<u>4,581</u>	<u>5,357</u>	<u>5,357</u>	<u>11,366</u>	<u>11,366</u>	<u>10,249</u>	<u>10,249</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 5,357</u>	<u>\$ -</u>	<u>\$ 4,647</u>	<u>\$ -</u>	<u>\$ 10,249</u>	<u>\$ -</u>	<u>\$ 8,891</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MERCER COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	FEDERAL EMERGENCY MANAGEMENT AGENCY FUND				TAX MAINTENANCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	502,938	35,286	-	-	-	-
Charges for services	-	-	-	-	15,000	12,591	15,000	13,591
Interest	-	-	-	-	45	42	50	4
Other	-	-	-	-	200	100	200	311
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ -	\$ -	\$ 502,938	\$ 35,286	\$ 15,245	\$ 12,733	\$ 15,250	\$ 13,906
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	5,100	2,979	1,200	3,554
Services and other	-	-	-	-	8,200	6,995	12,400	6,449
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	502,938	35,286	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ 502,938	\$ 35,286	\$ 13,300	\$ 9,974	\$ 13,600	\$ 10,003
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ 1,945	\$ 2,759	\$ 1,650	\$ 3,903
CASH AND CASH EQUIVALENTS, JANUARY 1	-	-	-	-	8,753	8,753	11,512	11,512
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ -	\$ -	\$ -	\$ -	\$ 10,698	\$ 11,512	\$ 13,162	\$ 15,415

The accompanying Notes to the Financial Statements are an integral part of these statements.

MERCER COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	SHERIFF'S REVOLVING FUND				LAW ENFORCEMENT SALES TAX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	145,000	149,737	155,000	159,476
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	6,000	5,380	6,000	7,566	45,000	23,879	40,000	3,925
Interest	60	54	60	5	300	105	200	8
Other	150	-	150	-	1,400	559	1,400	1,723
Transfers in	-	-	-	-	21,620	1,620	20,000	3,875
Total Receipts	<u>\$ 6,210</u>	<u>\$ 5,434</u>	<u>\$ 6,210</u>	<u>\$ 7,571</u>	<u>\$ 213,320</u>	<u>\$ 175,900</u>	<u>\$ 216,600</u>	<u>\$ 169,007</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 160,076	\$ 145,509	\$ 155,962	\$ 141,734
Employee fringe benefits	-	-	-	-	11,000	10,264	12,000	10,177
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	23,355	2,287	26,502	13,654	74,000	19,438	53,000	35,617
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 23,355</u>	<u>\$ 2,287</u>	<u>\$ 26,502</u>	<u>\$ 13,654</u>	<u>\$ 245,076</u>	<u>\$ 175,211</u>	<u>\$ 220,962</u>	<u>\$ 187,528</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (17,145)	\$ 3,147	\$ (20,292)	\$ (6,083)	\$ (31,756)	\$ 689	\$ (4,362)	\$ (18,521)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>17,145</u>	<u>17,145</u>	<u>20,292</u>	<u>20,292</u>	<u>35,851</u>	<u>35,851</u>	<u>36,540</u>	<u>36,540</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 20,292</u>	<u>\$ -</u>	<u>\$ 14,209</u>	<u>\$ 4,095</u>	<u>\$ 36,540</u>	<u>\$ 32,178</u>	<u>\$ 18,019</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MERCER COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	LOCAL LAW ENFORCEMENT BLOCK GRANT FUND				RESTITUTION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	8,300	3,091	8,300	5,089
Interest	-	-	-	-	45	35	45	4
Other	-	-	-	-	5,000	1,870	5,000	850
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ -	\$ -	\$ -	\$ -	\$ 13,345	\$ 4,996	\$ 13,345	\$ 5,943
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	6	6	-	-	23,677	500	28,173	3,184
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 6	\$ 6	\$ -	\$ -	\$ 23,677	\$ 500	\$ 28,173	\$ 3,184
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (6)	\$ (6)	\$ -	\$ -	\$ (10,332)	\$ 4,496	\$ (14,828)	\$ 2,759
CASH AND CASH EQUIVALENTS, JANUARY 1	6	6	-	-	10,332	10,332	14,828	14,828
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,828	\$ -	\$ 17,587

The accompanying Notes to the Financial Statements are an integral part of these statements.

MERCER COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	RECREATIONAL FUND				LOCAL ELECTION AUTHORITY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	145,000	149,737	150,000	159,476	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	5,000	1,893	10,000	6,564
Interest	-	-	-	-	70	51	70	5
Other	3,000	3,049	4,000	8,697	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 148,000</u>	<u>\$ 152,786</u>	<u>\$ 154,000</u>	<u>\$ 168,173</u>	<u>\$ 5,070</u>	<u>\$ 1,944</u>	<u>\$ 10,070</u>	<u>\$ 6,569</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	9,000	556	9,000	1,321
Services and other	315,496	261,603	212,679	91,529	2,000	1,638	2,000	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 315,496</u>	<u>\$ 261,603</u>	<u>\$ 212,679</u>	<u>\$ 91,529</u>	<u>\$ 11,000</u>	<u>\$ 2,194</u>	<u>\$ 11,000</u>	<u>\$ 1,321</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (167,496)	\$ (108,817)	\$ (58,679)	\$ 76,644	\$ (5,930)	\$ (250)	\$ (930)	\$ 5,248
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>167,496</u>	<u>167,496</u>	<u>58,679</u>	<u>58,679</u>	<u>16,005</u>	<u>16,005</u>	<u>15,755</u>	<u>15,755</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 58,679</u>	<u>\$ -</u>	<u>\$ 135,323</u>	<u>\$ 10,075</u>	<u>\$ 15,755</u>	<u>\$ 14,825</u>	<u>\$ 21,003</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MERCER COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	LINDLEY TOWNSHIP FUND				LOCAL EMERGENCY PLANNING COMMITTEE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 35,100	\$ 27,097	\$ 35,100	\$ 33,281	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	42,681	42,681	41,007	41,007	2,500	2,368	2,500	2,451
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	505	58	505	31	-	-	-	-
Transfers in	-	-	17,525	22,043	-	-	-	-
Total Receipts	<u>\$ 78,286</u>	<u>\$ 69,836</u>	<u>\$ 94,137</u>	<u>\$ 96,362</u>	<u>\$ 2,500</u>	<u>\$ 2,368</u>	<u>\$ 2,500</u>	<u>\$ 2,451</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	78,286	69,836	94,137	94,137	23,348	3,647	22,069	1,382
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 78,286</u>	<u>\$ 69,836</u>	<u>\$ 94,137</u>	<u>\$ 94,137</u>	<u>\$ 23,348</u>	<u>\$ 3,647</u>	<u>\$ 22,069</u>	<u>\$ 1,382</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ 2,225	\$ (20,848)	\$ (1,279)	\$ (19,569)	\$ 1,069
CASH AND CASH EQUIVALENTS, JANUARY 1	-	-	-	-	20,848	20,848	19,569	19,569
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,225</u>	<u>\$ -</u>	<u>\$ 19,569</u>	<u>\$ -</u>	<u>\$ 20,638</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MERCER COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	DEPUTY SHERIFF FUND				SENIOR CITIZENS FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 34,300	\$ 34,970	\$ 35,200	\$ 36,874
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	13,884	9,792	13,884	7,631	-	-	-	-
Charges for services	3,500	1,680	3,500	1,550	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	301	1,000	658	1,000	-
Transfers in	1,800	-	1,800	-	-	-	-	-
Total Receipts	<u>\$ 19,184</u>	<u>\$ 11,472</u>	<u>\$ 19,184</u>	<u>\$ 9,482</u>	<u>\$ 35,300</u>	<u>\$ 35,628</u>	<u>\$ 36,200</u>	<u>\$ 36,874</u>
DISBURSEMENTS								
Salaries	\$ 12,500	\$ 7,986	\$ 12,500	\$ 7,213	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	1,384	808	1,384	719	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	5,300	1,681	5,300	1,550	63,118	38,663	60,983	54,496
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	997	-	-	-	-	-	-
Total Disbursements	<u>\$ 19,184</u>	<u>\$ 11,472</u>	<u>\$ 19,184</u>	<u>\$ 9,482</u>	<u>\$ 63,118</u>	<u>\$ 38,663</u>	<u>\$ 60,983</u>	<u>\$ 54,496</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ (27,818)	\$ (3,035)	\$ (24,783)	\$ (17,622)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,818</u>	<u>27,818</u>	<u>24,783</u>	<u>24,783</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,783</u>	<u>\$ -</u>	<u>\$ 7,161</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MERCER COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	INMATE SECURITY FUND				USE TAX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	113,000	109,412	113,000	148,776
Intergovernmental	4,469	-	5,000	-	-	-	-	-
Charges for services	400	60	340	-	-	-	-	-
Interest	-	-	-	-	900	625	900	57
Other	-	-	-	-	5,400	5,400	-	-
Transfers in	6,000	1,317	4,000	750	-	-	-	-
Total Receipts	<u>\$ 10,869</u>	<u>\$ 1,377</u>	<u>\$ 9,340</u>	<u>\$ 750</u>	<u>\$ 119,300</u>	<u>\$ 115,437</u>	<u>\$ 113,900</u>	<u>\$ 148,833</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	19,523	6,592	12,779	-	50,000	42,146	64,617	19,704
Capital outlay	-	-	-	-	153,579	150,000	97,100	11,100
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	20,000	-	20,000	-
Total Disbursements	<u>\$ 19,523</u>	<u>\$ 6,592</u>	<u>\$ 12,779</u>	<u>\$ -</u>	<u>\$ 223,579</u>	<u>\$ 192,146</u>	<u>\$ 181,717</u>	<u>\$ 30,804</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (8,654)	\$ (5,215)	\$ (3,439)	\$ 750	\$ (104,279)	\$ (76,709)	\$ (67,817)	\$ 118,029
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>8,654</u>	<u>8,654</u>	<u>3,439</u>	<u>3,439</u>	<u>249,230</u>	<u>249,230</u>	<u>172,521</u>	<u>172,521</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 3,439</u>	<u>\$ -</u>	<u>\$ 4,189</u>	<u>\$ 144,951</u>	<u>\$ 172,521</u>	<u>\$ 104,704</u>	<u>\$ 290,550</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MERCER COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	JAIL COMMISSARY FUND				HAVA CARES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	20,000	20,000
Charges for services	5,500	1,804	5,500	2,260	-	-	-	-
Interest	-	-	-	-	-	-	300	1
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 5,500</u>	<u>\$ 1,804</u>	<u>\$ 5,500</u>	<u>\$ 2,260</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,300</u>	<u>\$ 20,001</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,738	725	1,500	959	-	-	20,300	17,356
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	4,000	1,317	4,000	750	-	-	-	-
Total Disbursements	<u>\$ 5,738</u>	<u>\$ 2,042</u>	<u>\$ 5,500</u>	<u>\$ 1,709</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,300</u>	<u>\$ 17,356</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (238)	\$ (238)	\$ -	\$ 551	\$ -	\$ -	\$ -	\$ 2,645
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>238</u>	<u>238</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 551</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,645</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MERCER COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

CORONAVIRUS RELIEF FUND				
Year Ended December 31,				
2019		2020		
Budget	Actual	Budget	Actual	
RECEIPTS				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental	-	-	424,346	424,346
Charges for services	-	-	-	-
Interest	-	-	1,000	25
Other	-	-	-	-
Transfers in	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 425,346</u>	<u>\$ 424,371</u>
DISBURSEMENTS				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	-	-	-	-
Services and other	-	-	424,346	329,457
Capital outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 424,346</u>	<u>\$ 329,457</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ -	\$ -	\$ 1,000	\$ 94,914
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,000</u></u>	<u><u>\$ 94,914</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MERCER COUNTY, MISSOURI
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2019 AND 2020

Fund/Account	Cash and Cash Equivalents January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Cash Equivalents December 31, 2019	Receipts 2020	Disbursements 2020	Cash and Cash Equivalents December 31, 2020
Treasurer Juvenile	\$ 2,370	\$ 7	\$ -	\$ 2,377	\$ 1	\$ -	\$ 2,378
Treasurer School Interest	1,371	13,162	14,533	-	15,022	13,625	1,397
Treasurer Surplus Tax	2,791	370	2,794	367	268	-	635
Treasurer State	-	24,183	24,183	-	25,058	25,058	-
Treasurer Unclaimed Funds	764	90	452	402	12	50	364
Treasurer CERF	-	39,894	39,774	120	45,065	45,025	160
Treasurer Criminal Costs	-	17,655	17,655	-	-	-	-
Collector Main	4,830,985	4,850,290	6,287,225	3,394,050	8,067,860	6,744,311	4,717,599
Collector Protested Taxes	9,622	11,462	-	21,084	1	15,906	5,179
Collector Credit/Debit Card	1,659	34,279	35,938	-	52,110	51,514	596
Collector City of Princeton Collector	5,259	76,373	76,083	5,549	81,825	77,748	9,626
Prosecuting Attorney	83	20,574	20,652	5	6,986	6,991	-
Sheriff General	871	21,835	21,621	1,085	30,129	30,470	744
Recorder	-	31,070	31,070	-	35,428	35,428	-
Public Administrator	41,210	313,040	305,223	49,027	629,597	446,112	232,512
Total	<u>\$ 4,896,985</u>	<u>\$ 5,454,284</u>	<u>\$ 6,877,203</u>	<u>\$ 3,474,066</u>	<u>\$ 8,989,362</u>	<u>\$ 7,492,238</u>	<u>\$ 4,971,190</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MERCER COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019 and 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Mercer County, Missouri (“County”) is governed by a three-member board of commissioners. In addition to the three board members, there are eight elected Constitutional Officers: Assessor, Circuit Clerk/Recorder of Deeds, Collector/Treasurer, County Clerk, Coroner, Prosecuting Attorney, Public Administrator, and Sheriff.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Government Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

The County’s operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of Mercer County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County’s legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk and all funds under their control.

B. Basis of Presentation

Governmental Funds – Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County’s funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County’s expendable financial resources are accounted for through governmental funds.

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County, particularly the Collector/Treasurer, as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County’s custodial funds.

C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before the second Monday in January, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law.
10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets.

- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar years 2020 and 2019, for purposes of taxation were:

	2020	2019
Real Estate	\$ 42,512,976	\$ 42,151,575
Personal Property	26,631,965	27,986,288
Railroad and Utilities	11,624,570	11,294,892
Total	<u>\$ 80,769,511</u>	<u>\$ 81,432,755</u>

For calendar years 2020 and 2019, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	2020	2019
General Revenue	\$ 0.2482	\$ 0.2606
Special Road and Bridge	0.1362	0.1350
Senior Citizens	0.0454	0.0450

Lindley Township, which is managed by Mercer County, also receives property taxes based on the assessed valuation of the tangible taxable property included within the Township's boundaries.

F. Cash Deposits and Cash Equivalents

Deposits and cash equivalents are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, purchased at a price at or below par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and cash equivalent balances are presented in Note 2.

G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and

long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

2. CASH AND CASH EQUIVALENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Cash Equivalents" caption. Cash and cash equivalents includes deposits and short-term investments with maturities that are less than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2020, the County had the following cash and cash equivalent balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents - Governmental Funds	\$ 2,272,587	\$ 2,380,873	\$ 2,380,873
Cash and Cash Equivalents - Fiduciary Funds	4,971,190	3,596,262	491,768

At December 31, 2019, the County had the following cash and cash equivalent balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents - Governmental Funds	\$ 1,978,941	\$ 2,023,039	\$ 2,023,039
Cash and Cash Equivalents - Fiduciary Funds	3,474,066	3,489,016	306,651

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2019 and 2020 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

3. COUNTY EMPLOYEES' RETIREMENT PLANS

A. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the Fund and the investment of the Fund are vested in a board of directors of eleven persons.

2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the Fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, www.mocerf.org.

3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002. The County has elected not to make contributions on behalf of employees. During 2020 and 2019, the County collected and remitted to CERF employee withholdings of \$42,009 and \$39,779, respectively, for the years then ended.

B. 401(A) Pension Plan

Participation in the plan is mandatory for all employees who have worked over 1,000 hours in a calendar year. The County does not contribute to the plan. Plan participants contribute .7% of earnings to the plan. During 2020 and 2019, the County collected and remitted to the

plan employee withholdings of \$5,312 and \$4,950, respectively, for the years then ended.

C. Deferred 457 Pension Plan

Participation in the plan is voluntary for all full-time employees. Part-time employees are not eligible to participate in the plan. Plan participants can elect to contribute any whole percentage or dollar amount of their earnings to the plan. Fifty cents on the dollar is matched by CERF on the first 6% of an employee's contribution. The County does not contribute to the plan. Employee contributions collected and remitted by the County for the years ended December 31, 2020 and 2019 were \$36,367 and \$43,967, respectively.

D. Prosecuting Attorney Retirement Fund

In accordance with state statute Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$3,366 for each of the years ended December 31, 2020 and 2019.

4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

5. CLAIMS, COMMITMENT AND CONTINGENCIES

A. Compensated Absences

The County provides employees with two full weeks of sick leave upon the anniversary of their hire date. After fifteen years of employment, the employee will receive three full weeks of sick leave. Sick leave may not accrue from year to year. Employees who have worked with the County for one full fiscal year or longer will be reimbursed for unused sick leave at the rate of 50% at the end of every year.

The County provides regular full-time employees who have completed one year of employment with two full weeks of vacation time. After fifteen years of employment, the employee will receive three full weeks of vacation time. Vacation leave must be used in the year it is earned. Upon termination of employment, employees are paid for unused vacation time earned during the year.

B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

6. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections which are intended to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation Trust. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

7. CAPITAL LEASES

The County had the following long-term debt outstanding as of December 31, 2020:

- A. In January 2020, the County entered into a \$128,000, five-year non-cancelable lease agreement for a 2014 CAT road grader with an interest rate of 3.99%, under which the County can purchase the grader at the end of the lease for \$1. The agreement calls for annual payments of \$28,753 beginning on February 1, 2021, through February 1, 2025. The schedule of remaining payments and interest is below:

Fiscal Year Ending December 31,	Principal	Interest	Total
2021	\$ 23,604	\$ 5,149	\$ 28,753
2022	24,588	4,165	28,753
2023	25,569	3,184	28,753
2024	26,589	2,164	28,753
2025	27,650	1,103	28,753
Total	<u>\$ 128,000</u>	<u>\$ 15,765</u>	<u>\$ 143,765</u>

- B. In February 2020, the County entered into an \$112,497, three-year non-cancelable lease agreement for a 2019 John Deere Tractor with an interest rate of 3.99%, under which the County can purchase the tractor at the end of the lease for \$1. The agreement called for a \$50,000 principal payment on February 11, 2020, and annual payments of \$22,495 beginning on February 1, 2021 through February 1, 2023. The schedule of remaining payments and interest is below:

Fiscal Year Ending December 31,	Principal	Interest	Total
2021	\$ 20,063	\$ 2,432	\$ 22,495
2022	20,802	1,693	22,495
2023	21,632	863	22,495
Total	<u>\$ 62,497</u>	<u>\$ 4,988</u>	<u>\$ 67,485</u>

The following schedule shows changes in long-term debt during the year ended December 31, 2020:

Description	Balance 12/31/2019	Additions	Payments	Balance 12/31/2020	Interest Paid
2014 CAT Motorgrader	\$ -	\$ 128,000	\$ -	\$ 128,000	\$ -
2019 John Deere Tractor	-	112,497	(50,000)	62,497	-

8. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2020 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through October 11, 2021, the date the financial statements were available to be issued.

COMPLIANCE SECTION

MCBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT
AUDITING STANDARDS*

To the County Commission and
Officeholders of Mercer County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Mercer County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2019 and 2020, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements, which collectively comprise Mercer County, Missouri's basic financial statements and have issued our report thereon dated October 11, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Mercer County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Mercer County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Mercer County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control described in the accompanying schedule of findings and recommendations as item 2020-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Mercer County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters described in the accompanying schedule of findings and recommendations as item 2020-002 that is required to be reported under *Government Auditing Standards*.

Mercer County, Missouri's Responses to Findings

Mercer County, Missouri's responses to the findings identified in our audit are described in the accompanying schedule of findings and recommendations. Mercer County, Missouri's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
October 11, 2021

FINDINGS AND RECOMMENDATIONS

MERCER COUNTY, MISSOURI
FINDINGS AND RECOMMENDATIONS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

None

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

2020-001: Sheriff's Bank Reconciliations

Criteria: A proper system of internal controls dictates that bank reconciliations be performed on a timely basis, transactions are timely recorded in the check register and the check register is properly maintained.

Condition: The Sheriff's office was not performing adequate reconciliations of the monthly bank statements during 2019 and 2020. Additionally, cash receipts and disbursements were not always timely recorded in the checkbook register, a running ledger balance was not properly recorded, and the monthly bank statement was not reconciled with the checkbook register. Furthermore, there was no indication that the bank statements and register were reviewed by the Sheriff.

Cause: Formal bank reconciliations were not performed under the previous administration.

Effect: Without reconciliations of bank balances to book balances, and the timely recording of transactions, the risk of misstatements due to error or misappropriation is heightened.

Recommendation: We recommend the Sheriff's office implement a process to timely and properly reconcile the balance per bank to a recorded book balance to ensure all activity in the bank is recorded in the register and vice versa. Additionally, we recommend the Sheriff review the bank statements, reconciliations and the checkbook register on a monthly basis.

County Response: Since taking office 1/1/2021, I have personally been reviewing the end of month bank statements. We will attempt to come up with a system to log everything in a timely manner.

Auditor's Response: The response is appropriate to correct the concern.

ITEMS OF NONCOMPLIANCE

2020-002: Investment Policy

Criteria: Section 30.950, RSMo requires political subdivisions that manage public funds to adopt an investment policy that prioritizes safety, liquidity and yield; prohibits derivatives, leveraging, and speculation with public funds; and requires collateralization of deposits.

Condition: The County Commission has not adopted an investment policy as required by state statute.

Cause: The County does not have investments and, therefore, has not adopted an investment policy.

Effect: The County has not adopted a policy to sufficiently address Section 30.950, RSMo.

Recommendation: We recommend the County adopt an investment policy that meets the requirements of state statutes.

County Response: We are reviewing investment policies and will adopt one this year. We do not currently have any investments.

Auditor's Evaluation: The response is appropriate to correct the concern. The Model Investment Policy from the State Treasurer has been provided to the County. The principles in the policy apply even if the County does not currently have any funds invested.

MERCER COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Mercer County, Missouri, on the applicable findings in the prior audit report issued for the years ended December 31, 2016 and 2015.

16/15-001: The County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following fund had actual expenditures that exceeded the budgeted expenditures in 2015: Jail Commissary Fund. We noted the following fund without a prepared budget for 2016 and 2015: Recorder Trust Fund.

Status: Resolved.

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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

October 11, 2021

To the County Commission
Mercer County, Missouri

We have audited the regulatory basis financial statements of Mercer County, Missouri for the years ended December 31, 2020 and 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 10, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Mercer County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020 or 2019. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Since the County is reporting on the cash basis of accounting, there are no particularly sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 11, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Restriction on Use

This information is intended solely for the information and use of the County Commission and management of Mercer County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Randolph County, Missouri

The Office of the State Auditor contracted for an audit of Randolph County's financial statements for the 2 years ended December 31, 2020, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by CliftonLarsonAllen, LLP, is attached.

Nicole R. Galloway, CPA
State Auditor

November 2021
Report No. 2021-105



Nicole Galloway, CPA
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Randolph County

2020-001

Management reconcile the Schedule of Expenditures of Federal Awards (SEFA) with the general ledger at year end to ensure that all costs are captured.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEARS ENDED DECEMBER 31, 2020 AND 2019



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HUNTSVILLE, MISSOURI
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HUNTSVILLE, MISSOURI
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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

County Commission
The County of Randolph
Huntsville, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of The County of Randolph, Huntsville, Missouri (the County), which comprise cash and investments for each fund as of December 31, 2020 and 2019, and the related statements of receipts, disbursements, and changes in cash and investment balances – budget and actual for the years then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting, a financial reporting framework prescribed or permitted by Missouri law as described in Note 1 of the accompanying financial statements. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2020 and 2019, or changes in financial position for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and investments of each fund of the County as of December 31, 2020 and 2019, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the financial reporting provisions prescribed or permitted by Missouri law described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County’s financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2021, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

St. Louis, Missouri
October 30, 2021

FINANCIAL STATEMENTS

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020**

	Cash and Investments January 1, 2020	Receipts 2020	Disbursements 2020	Cash and Investments December 31, 2020
General Revenue Fund	\$ 2,350,706	\$ 4,922,721	\$ (3,775,775)	\$ 3,497,652
Prosecuting Attorney Training Fund	3,506	3,588	(200)	6,894
Law Enforcement Training Fund	1,731	4,392	(5,950)	173
Assessment Fund	512,247	508,107	(458,043)	562,311
Domestic Abuse Fund	9,299	7,112	(9,299)	7,112
Road and Bridge Fund	384,412	1,622,642	(1,644,740)	362,314
Moberly Special Road and Bridge Fund	-	283,829	(283,830)	(1)
User Fee Fund	21,508	9,234	(1,446)	29,296
Sheriff's Fund	39,272	33,941	(40,487)	32,726
Local Emergency Planning Committee Fund	33,197	3,936	-	37,133
Election Service Fund	46,516	39,463	(30,378)	55,601
911 Emergency Telephone Fund	431	300,496	(300,927)	-
Recorder Technology Fund	9,354	5,337	-	14,691
Justice Center Fund	-	2,259,603	(1,767,357)	492,246
Prosecuting Attorney Grant Fund	2,207	51,833	(51,391)	2,649
Special Election Fund	-	55,081	(55,081)	-
Sheriff Restitution Fund	6,169	1,220	(522)	6,867
Court Appointed Special Advocates Fund	2,505	12,717	(11,921)	3,301
Prosecuting Attorney Administrative Handling Cost Fund	761	2,617	(2,228)	1,150
Ambulance District Fund	-	960	(960)	-
Cemetery Trust Fund	20,166	841	(1,565)	19,442
Sheriff Conceal Carry Weapons Fund	20,395	22,219	(16,930)	25,684
Inmate Security Fund	10,824	183,645	(141,567)	52,902
Collector Tax Maintenance Fund	44,182	47,563	(31,156)	60,589
Waterfall JC Bond Fund	1,367	1,483,291	(1,484,408)	250
CARES Act 2020 Fund	-	2,906,413	(2,873,182)	33,231
Quarter Cent Capital Improvements Fund	803,999	814,034	(992,174)	625,859
Total	<u>\$ 4,324,754</u>	<u>\$ 15,586,835</u>	<u>\$ (13,981,517)</u>	<u>\$ 5,930,072</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2019**

	Cash and Investments January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Investments December 31, 2019
General Revenue Fund	2,040,538	4,101,265	(3,791,097)	2,350,706
Prosecuting Attorney Training Fund	1,484	2,022	-	3,506
Law Enforcement Training Fund	2,754	5,876	(6,899)	1,731
Assessment Fund	573,486	415,445	(476,684)	512,247
Domestic Abuse Fund	10,739	9,299	(10,739)	9,299
Road and Bridge Fund	679,634	1,429,080	(1,724,302)	384,412
Moberly Special Road and Bridge Fund	-	492,056	(492,056)	-
User Fee Fund	20,418	10,571	(9,481)	21,508
Sheriff's Fund	40,144	53,487	(54,359)	39,272
Local Emergency Planning Committee Fund	48,733	683	(16,219)	33,197
Election Service Fund	51,239	14,295	(19,018)	46,516
911 Emergency Telephone Fund	432	96,767	(96,768)	431
Recorder Technology Fund	8,138	4,816	(3,600)	9,354
Justice Center Fund	-	1,714,395	(1,714,395)	-
Prosecuting Attorney Grant Fund	2,421	48,664	(48,878)	2,207
Special Election Fund	28	37,605	(37,633)	-
Sheriff Restitution Fund	4,546	2,739	(1,116)	6,169
Court Appointed Special Advocates Fund	6,014	13,114	(16,623)	2,505
Prosecuting Attorney Administrative Handling Cost Fund	9,671	5,525	(14,435)	761
Ambulance District Fund	-	1,872	(1,872)	-
Cemetery Trust Fund	20,969	877	(1,680)	20,166
Sheriff Conceal Carry Weapons Fund	23,063	19,908	(22,576)	20,395
Inmate Security Fund	58,020	88,596	(135,792)	10,824
Collector Tax Maintenance Fund	37,853	39,763	(33,434)	44,182
Waterfall JC Bond Fund	324,348	1,473,264	(1,796,245)	1,367
CARES Act 2020 Fund	-	-	-	-
Quarter Cent Capital Improvements Fund	740,251	743,514	(679,766)	803,999
Total	<u>\$ 4,704,923</u>	<u>\$ 10,825,498</u>	<u>\$ (11,205,667)</u>	<u>\$ 4,324,754</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	General Revenue Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Property Taxes	\$ 1,150,720	\$ 1,090,983	\$ 1,030,039	\$ 1,096,832
Sales Tax	2,140,348	2,335,044	1,893,861	2,314,469
Charges for Services	836,074	319,500	707,338	433,126
Grant Revenue	116,412	87,079	74,882	93,079
Intergovernmental	299,559	658,889	315,374	307,705
Interest Income	20,237	46,007	52,788	46,006
Other Revenue	21,371	34,125	26,983	22,125
Transfers In	338,000	85,219	-	99,657
Total Receipts	4,922,721	4,656,846	4,101,265	4,412,999
DISBURSEMENTS				
Associate Circuit Judge	560	3,700	2,069	3,700
Building & Grounds	390,669	565,488	424,113	499,176
Circuit Clerk	65,474	78,766	61,157	71,391
Circuit Judge	4,717	13,020	2,031	13,020
Collector	136,792	141,530	142,501	143,330
Commission	135,007	141,507	133,548	155,090
Coroner	49,330	49,981	40,942	43,130
County Clerk	155,877	171,021	139,011	143,734
Court Reporter	232	600	5	600
Drug Task Force	187,990	179,731	192,622	179,731
Elections	105,472	153,300	45,586	118,900
Emergency Fund	-	139,705	-	129,840
Fringe Benefits	576,345	698,330	540,659	611,590
Jury Commission	8,024	18,200	15,494	18,200
Juvenile Office	263,715	290,041	252,359	278,438
Miscellaneous	198,275	342,785	274,408	323,285
Prosecuting Attorney	419,406	448,082	358,667	389,124
Public Administration Spec Acct	75,853	77,154	73,161	74,245
Public Defender	11,549	13,340	12,145	12,700
Recorder	121,481	122,608	121,871	126,626
Sheriff	811,148	948,743	814,965	895,444
Treasurer	57,859	58,397	56,111	56,250
Transfers Out	-	-	87,672	124,576
Total Disbursements	3,775,775	4,656,029	3,791,097	4,412,120
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,146,946	817	310,168	879
Cash and Investments - Beginning of Year	2,350,706	2,350,706	2,040,538	2,040,538
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 3,497,652</u>	<u>\$ 2,351,523</u>	<u>\$ 2,350,706</u>	<u>\$ 2,041,417</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
(CONTINUED)
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Prosecuting Attorney Training Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 3,588	\$ 1,400	\$ 2,022	\$ 1,400
Total Receipts	<u>3,588</u>	<u>1,400</u>	<u>2,022</u>	<u>1,400</u>
DISBURSEMENTS				
Mileage and Training	<u>200</u>	<u>1,400</u>	<u>-</u>	<u>1,400</u>
Total Disbursements	<u>200</u>	<u>1,400</u>	<u>-</u>	<u>1,400</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	3,388	-	2,022	-
Cash and Investments - Beginning of Year	<u>3,506</u>	<u>3,506</u>	<u>1,484</u>	<u>1,484</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 6,894</u>	<u>\$ 3,506</u>	<u>\$ 3,506</u>	<u>\$ 1,484</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
(CONTINUED)
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Law Enforcement Training Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 4,386	\$ 6,000	\$ 5,838	\$ 7,500
Interest Income	6	40	38	20
Transfers In	-	1,460	-	-
Total Receipts	<u>4,392</u>	<u>7,500</u>	<u>5,876</u>	<u>7,520</u>
DISBURSEMENTS				
Mileage and Training	<u>5,950</u>	<u>7,500</u>	<u>6,899</u>	<u>7,500</u>
Total Disbursements	<u>5,950</u>	<u>7,500</u>	<u>6,899</u>	<u>7,500</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,558)	-	(1,023)	20
Cash and Investments - Beginning of Year	<u>1,731</u>	<u>1,731</u>	<u>2,754</u>	<u>2,754</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 173</u>	<u>\$ 1,731</u>	<u>\$ 1,731</u>	<u>\$ 2,774</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
(CONTINUED)
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Assessment Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 1,000	\$ 500	\$ 675	\$ 350
Intergovernmental	502,449	494,394	401,908	494,061
Interest Income	4,187	12,800	12,802	12,332
Other Revenue	471	60	60	115,144
Total Receipts	508,107	507,754	415,445	621,887
DISBURSEMENTS				
Employee Benefits	50,111	52,336	47,281	48,190
Equipment Expense	3,134	16,500	3,510	16,500
Mileage and Training	5,253	14,500	8,218	14,500
Miscellaneous Expense	5,064	20,213	10,279	30,000
Office Supplies	4,225	4,000	3,085	4,000
Payroll Taxes	23,586	25,655	21,874	23,835
Professional Services	30,533	116,000	40,313	121,217
Salaries and Wages	289,590	296,211	270,721	274,240
Pension Contributions	7,034	7,998	5,212	7,404
Office and Administrative	5,263	22,000	15,813	22,000
Computer and Information Technology	34,250	60,000	50,378	60,000
Total Disbursements	458,043	635,413	476,684	621,886
RECEIPTS OVER (UNDER) DISBURSEMENTS	50,064	(127,659)	(61,239)	1
Cash and Investments - Beginning of Year	512,247	512,247	573,486	573,486
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 562,311</u>	<u>\$ 384,588</u>	<u>\$ 512,247</u>	<u>\$ 573,487</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
(CONTINUED)
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Domestic Abuse Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 7,112	\$ 9,600	\$ 9,299	\$ 9,500
Total Receipts	7,112	9,600	9,299	9,500
DISBURSEMENTS				
Shelter Cost	9,299	9,299	10,739	10,739
Total Disbursements	9,299	9,299	10,739	10,739
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,187)	301	(1,440)	(1,239)
Cash and Investments - Beginning of Year	9,299	9,299	10,739	10,739
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 7,112</u>	<u>\$ 9,600</u>	<u>\$ 9,299</u>	<u>\$ 9,500</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,
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(CONTINUED)
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Road and Bridge Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Property Taxes	\$ 638,407	\$ 674,479	\$ 525,808	\$ 643,000
Sales Tax	264,892	265,856	266,489	235,880
Intergovernmental	712,621	751,280	617,969	624,680
Interest Income	3,948	14,260	12,349	15,000
Other Revenue	2,774	5,996	6,465	5,200
Total Receipts	<u>1,622,642</u>	<u>1,711,871</u>	<u>1,429,080</u>	<u>1,523,760</u>
DISBURSEMENTS				
Employee Benefits	88,892	110,997	84,860	110,036
Employee Uniforms	2,686	3,500	3,327	4,000
Equipment Expense	105,626	242,000	327,366	338,000
Miscellaneous Expense	699	1,700	769	2,300
Payroll Taxes	33,247	39,233	32,725	39,051
Professional Services	-	6,000	2,500	12,000
Repairs and Maintenance	62,203	63,500	76,347	87,500
Road and Bridge Construction	647,482	605,250	525,106	752,750
Salaries and Wages	458,733	517,921	434,984	511,323
Pension Contributions	15,120	13,080	10,268	12,964
Supplies Expense	1,113	1,000	433	3,000
Automotive	176,329	140,000	175,589	150,000
Office and Administrative	1,399	1,700	1,672	3,000
Insurance	45,439	54,372	39,880	53,374
Utilities	5,772	10,000	8,476	11,200
Transfers Out	-	85,219	-	99,657
Total Disbursements	<u>1,644,740</u>	<u>1,895,472</u>	<u>1,724,302</u>	<u>2,190,155</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(22,098)	(183,601)	(295,222)	(666,395)
Cash and Investments - Beginning of Year	<u>384,412</u>	<u>384,412</u>	<u>679,634</u>	<u>679,634</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 362,314</u>	<u>\$ 200,811</u>	<u>\$ 384,412</u>	<u>\$ 13,239</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,
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(CONTINUED)
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Moberly Special Road and Bridge Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Property Taxes	\$ 282,747	\$ -	\$ 490,532	\$ -
Interest Income	448	-	880	-
Other Revenue	634	-	644	-
Total Receipts	283,829	-	492,056	-
DISBURSEMENTS				
Road and Bridge Construction	283,830	-	492,056	-
Total Disbursements	283,830	-	492,056	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1)	-	-	-
Cash and Investments - Beginning of Year	-	-	-	-
CASH AND INVESTMENTS - END OF YEAR	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,
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(CONTINUED)
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	User Fee Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 9,101	\$ 8,500	\$ 10,115	\$ 9,500
Interest Income	133	350	456	200
Total Receipts	<u>9,234</u>	<u>8,850</u>	<u>10,571</u>	<u>9,700</u>
DISBURSEMENTS				
Equipment Expense	-	5,000	-	1,000
Mileage and Training	586	3,000	1,950	3,000
Miscellaneous Expense	860	21,000	7,531	26,000
Computer and Information Technology	-	1,000	-	-
Total Disbursements	<u>1,446</u>	<u>30,000</u>	<u>9,481</u>	<u>30,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	7,788	(21,150)	1,090	(20,300)
Cash and Investments - Beginning of Year	<u>21,508</u>	<u>21,508</u>	<u>20,418</u>	<u>20,418</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 29,296</u>	<u>\$ 358</u>	<u>\$ 21,508</u>	<u>\$ 118</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH
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COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
(CONTINUED)
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Sheriff's Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 30,260	\$ 35,000	\$ 35,792	\$ 35,000
Grant Revenue	3,470	14,500	8,881	10,000
Interest Income	211	500	787	500
Other Revenue	-	5,000	8,027	5,000
Total Receipts	33,941	55,000	53,487	50,500
DISBURSEMENTS				
Equipment Expense	38,693	50,000	50,298	45,500
Miscellaneous Expense	1,794	5,000	4,061	5,000
Total Disbursements	40,487	55,000	54,359	50,500
RECEIPTS OVER (UNDER) DISBURSEMENTS	(6,546)	-	(872)	-
Cash and Investments - Beginning of Year	39,272	39,272	40,144	40,144
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 32,726</u>	<u>\$ 39,272</u>	<u>\$ 39,272</u>	<u>\$ 40,144</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,
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(CONTINUED)
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Local Emergency Planning Committee Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Intergovernmental	\$ 3,750	\$ -	\$ -	\$ -
Interest Income	186	-	683	-
Total Receipts	3,936	-	683	-
DISBURSEMENTS				
Equipment Expense	-	-	16,219	-
Mileage and Training	-	-	-	-
Miscellaneous Expense	-	-	-	-
Total Disbursements	-	-	16,219	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	3,936	-	(15,536)	-
Cash and Investments - Beginning of Year	33,197	33,197	48,733	48,733
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 37,133</u>	<u>\$ 33,197</u>	<u>\$ 33,197</u>	<u>\$ 48,733</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,
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(CONTINUED)
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Election Service Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 5,445	\$ 20,000	\$ 13,317	\$ 11,000
Grant Revenue	33,708	-	-	-
Interest Income	310	600	978	300
Total Receipts	<u>39,463</u>	<u>20,600</u>	<u>14,295</u>	<u>11,300</u>
DISBURSEMENTS				
Equipment Expense	-	20,000	17,972	20,000
Mileage and Training	90	1,500	653	1,100
Miscellaneous Expense	807	4,000	393	4,000
Grant Disbursements	29,481	-	-	-
Total Disbursements	<u>30,378</u>	<u>25,500</u>	<u>19,018</u>	<u>25,100</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	9,085	(4,900)	(4,723)	(13,800)
Cash and Investments - Beginning of Year	<u>46,516</u>	<u>46,516</u>	<u>51,239</u>	<u>51,239</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 55,601</u>	<u>\$ 41,616</u>	<u>\$ 46,516</u>	<u>\$ 37,439</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
(CONTINUED)
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

911 Emergency Telephone Fund				
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Surcharge Tax	\$ 232,856	\$ 225,000	\$ 1,280	\$ -
Charges for Services	67,640	95,792	84,523	89,068
Grant Revenue	-	432	-	432
Transfers In	-	-	10,964	17,258
Total Receipts	300,496	321,224	96,767	106,758
DISBURSEMENTS				
Equipment Expense	-	3,000	-	-
Operations Expense	300,927	318,224	96,768	106,758
Total Disbursements	300,927	321,224	96,768	106,758
RECEIPTS OVER (UNDER) DISBURSEMENTS	(431)	-	(1)	-
Cash and Investments - Beginning of Year	431	431	432	432
CASH AND INVESTMENTS - END OF YEAR	<u>\$ -</u>	<u>\$ 431</u>	<u>\$ 431</u>	<u>\$ 432</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,
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(CONTINUED)
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Recorder Technology Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 5,275	\$ 4,700	\$ 4,636	\$ 4,700
Interest Income	62	40	180	110
Transfers In	-	9,260	-	-
Total Receipts	5,337	14,000	4,816	4,810
DISBURSEMENTS				
Equipment Expense	-	14,000	3,600	12,000
Total Disbursements	-	14,000	3,600	12,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	5,337	-	1,216	(7,190)
Cash and Investments - Beginning of Year	9,354	9,354	8,138	8,138
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 14,691</u>	<u>\$ 9,354</u>	<u>\$ 9,354</u>	<u>\$ 948</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
(CONTINUED)
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Justice Center Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Sales Tax	\$ 544,679	\$ 590,000	\$ -	\$ -
Charges for Services	51,620	50,500	34,266	98,000
Intergovernmental	162,551	250,000	205,474	300,000
Interest Income	147	-	-	-
Other Revenue	118,121	8,000	3,447	8,000
Transfers In	1,382,485	1,010,000	1,471,208	1,307,318
Total Receipts	<u>2,259,603</u>	<u>1,908,500</u>	<u>1,714,395</u>	<u>1,713,318</u>
DISBURSEMENTS				
Prisoner Cost	192,813	230,500	210,711	209,500
Employee Benefits	15,300	17,267	13,784	16,940
Employee Uniforms	14,146	14,000	13,599	14,000
Equipment Expense	7,095	40,000	37,440	35,000
Miscellaneous Expense	7,170	8,000	6,960	8,000
Office Supplies	1,542	3,000	1,593	3,200
Payroll Taxes	77,313	75,376	73,416	70,951
Repairs and Maintenance	15,804	45,500	27,536	69,750
Salaries and Wages	987,811	934,917	928,591	867,073
Pension Contributions	233,694	220,356	186,481	201,947
Supplies Expense	6,945	12,500	7,834	12,500
Insurance	127,227	120,082	109,577	107,458
Utilities	80,497	95,000	94,076	85,000
Construction	-	10,000	2,797	12,000
Total Disbursements	<u>1,767,357</u>	<u>1,826,498</u>	<u>1,714,395</u>	<u>1,713,319</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	492,246	82,002	-	(1)
Cash and Investments - Beginning of Year	-	-	-	-
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 492,246</u>	<u>\$ 82,002</u>	<u>\$ -</u>	<u>\$ (1)</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
(CONTINUED)
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Prosecuting Attorney Grant Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Intergovernmental	\$ 51,833	\$ 51,330	\$ 48,664	\$ 51,200
Total Receipts	51,833	51,330	48,664	51,200
DISBURSEMENTS				
Employee Benefits	40	165	63	165
Payroll Taxes	3,434	3,533	3,292	3,357
Salaries and Wages	44,886	44,886	43,032	42,660
Pension Contributions	1,661	1,347	1,162	1,280
Office and Administrative	1,370	1,400	1,329	1,200
Total Disbursements	51,391	51,331	48,878	48,662
RECEIPTS OVER (UNDER) DISBURSEMENTS	442	(1)	(214)	2,538
Cash and Investments - Beginning of Year	2,207	2,207	2,421	2,421
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 2,649</u>	<u>\$ 2,206</u>	<u>\$ 2,207</u>	<u>\$ 4,959</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,
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(CONTINUED)
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Special Election Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Intergovernmental	\$ 55,081	\$ -	\$ 37,605	\$ -
Total Receipts	55,081	-	37,605	-
DISBURSEMENTS				
Election Costs	55,081	-	37,633	-
Total Disbursements	55,081	-	37,633	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	(28)	-
Cash and Investments - Beginning of Year	-	-	28	28
CASH AND INVESTMENTS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,
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(CONTINUED)
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Sheriff Restitution Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 1,186	\$ 1,820	\$ 2,640	\$ 1,600
Interest Income	34	80	99	80
Total Receipts	<u>1,220</u>	<u>1,900</u>	<u>2,739</u>	<u>1,680</u>
DISBURSEMENTS				
Equipment Expense	-	1,000	-	1,100
Miscellaneous Expense	522	900	1,116	580
Total Disbursements	<u>522</u>	<u>1,900</u>	<u>1,116</u>	<u>1,680</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	698	-	1,623	-
Cash and Investments - Beginning of Year	<u>6,169</u>	<u>6,169</u>	<u>4,546</u>	<u>4,546</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 6,867</u>	<u>\$ 6,169</u>	<u>\$ 6,169</u>	<u>\$ 4,546</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,
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(CONTINUED)
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Court Appointed Special Advocates Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Grant Revenue	\$ 12,717	\$ 12,506	\$ 13,114	\$ 10,000
Transfers In	-	-	-	-
Total Receipts	12,717	12,506	13,114	10,000
DISBURSEMENTS				
Mileage and Training	-	-	1,531	-
Salaries and Wages	11,228	12,506	12,400	10,000
Office and Administrative	318	-	2,317	-
Grant Disbursements	375	-	375	-
Total Disbursements	11,921	12,506	16,623	10,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	796	-	(3,509)	-
Cash and Investments - Beginning of Year	2,505	2,505	6,014	6,014
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 3,301</u>	<u>\$ 2,505</u>	<u>\$ 2,505</u>	<u>\$ 6,014</u>

See accompanying Notes to Financial Statements.

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(CONTINUED)
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Prosecuting Attorney Administrative Handling Cost Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 2,531	\$ 8,205	\$ 5,019	\$ 6,244
Interest Income	6	154	86	154
Other Revenue	80	400	420	300
Total Receipts	2,617	8,759	5,525	6,698
DISBURSEMENTS				
Mileage and Training	2,102	8,000	2,795	11,350
Miscellaneous Expense	115	650	395	350
Office Supplies	11	109	11,245	4,500
Total Disbursements	2,228	8,759	14,435	16,200
RECEIPTS OVER (UNDER) DISBURSEMENTS	389	-	(8,910)	(9,502)
Cash and Investments - Beginning of Year	761	761	9,671	9,671
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 1,150</u>	<u>\$ 761</u>	<u>\$ 761</u>	<u>\$ 169</u>

See accompanying Notes to Financial Statements.

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(CONTINUED)
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Ambulance District Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Other Revenue	\$ 960	\$ -	\$ 1,872	\$ -
Total Receipts	960	-	1,872	-
DISBURSEMENTS				
Miscellaneous Expense	960	-	1,872	-
Total Disbursements	960	-	1,872	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-
Cash and Investments - Beginning of Year	-	-	-	-
CASH AND INVESTMENTS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,
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(CONTINUED)
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Cemetery Trust Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ 91	\$ 75	\$ 77	\$ -
Other Revenue	750	-	800	75
Transfers In	-	1,525	-	-
Total Receipts	841	1,600	877	75
DISBURSEMENTS				
Repairs and Maintenance	1,565	1,600	1,680	2,185
Total Disbursements	1,565	1,600	1,680	2,185
RECEIPTS OVER (UNDER) DISBURSEMENTS	(724)	-	(803)	(2,110)
Cash and Investments - Beginning of Year	20,166	20,166	20,969	20,969
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 19,442</u>	<u>\$ 20,166</u>	<u>\$ 20,166</u>	<u>\$ 18,859</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH
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(CONTINUED)
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
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	Sheriff Conceal Carry Weapons Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 22,084	\$ 20,000	\$ 19,518	\$ 20,000
Interest Income	135	500	390	500
Total Receipts	<u>22,219</u>	<u>20,500</u>	<u>19,908</u>	<u>20,500</u>
DISBURSEMENTS				
Criminal Records	3,190	2,500	3,157	2,500
Equipment Expense	13,740	18,000	19,419	18,000
Total Disbursements	<u>16,930</u>	<u>20,500</u>	<u>22,576</u>	<u>20,500</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	5,289	-	(2,668)	-
Cash and Investments - Beginning of Year	<u>20,395</u>	<u>20,395</u>	<u>23,063</u>	<u>23,063</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 25,684</u>	<u>\$ 20,395</u>	<u>\$ 20,395</u>	<u>\$ 23,063</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
(CONTINUED)
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Inmate Security Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 183,334	\$ 111,600	\$ 88,018	\$ 106,000
Interest Income	311	1,200	578	1,200
Transfers In	-	3,200	-	-
Total Receipts	183,645	116,000	88,596	107,200
DISBURSEMENTS				
Jail Supplies	141,567	116,000	135,792	107,200
Total Disbursements	141,567	116,000	135,792	107,200
RECEIPTS OVER (UNDER) DISBURSEMENTS	42,078	-	(47,196)	-
Cash and Investments - Beginning of Year	10,824	10,824	58,020	58,020
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 52,902</u>	<u>\$ 10,824</u>	<u>\$ 10,824</u>	<u>\$ 58,020</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
(CONTINUED)
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Collector Tax Maintenance Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 46,985	\$ 33,000	\$ 38,846	\$ 33,000
Interest Income	578	800	917	1,400
Total Receipts	47,563	33,800	39,763	34,400
DISBURSEMENTS				
Equipment Expense	3,133	4,000	-	4,000
Mileage and Training	5,221	20,600	4,630	20,600
Office Supplies	8,702	12,336	14,704	-
Professional Services	100	26,346	100	32,700
Computer and Information Technology	14,000	14,700	14,000	14,700
Total Disbursements	31,156	77,982	33,434	72,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	16,407	(44,182)	6,329	(37,600)
Cash and Investments - Beginning of Year	44,182	44,182	37,853	37,853
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 60,589</u>	<u>\$ -</u>	<u>\$ 44,182</u>	<u>\$ 253</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
(CONTINUED)
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Waterfall JC Bond Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Sales Tax	\$ 1,482,059	\$ 1,500,000	\$ 1,472,158	\$ 1,400,600
Interest Income	1,232	1,000	1,106	400
Total Receipts	<u>1,483,291</u>	<u>1,501,000</u>	<u>1,473,264</u>	<u>1,401,000</u>
DISBURSEMENTS				
Principal Payments on Long-Term Debt	100,000	102,000	395,000	447,888
Interest on Long-Term Debt	1,048	600	5,245	1,900
Interest	875	-	1,500	1,900
Transfers Out	1,382,485	1,398,400	1,394,500	1,015,912
Total Disbursements	<u>1,484,408</u>	<u>1,501,000</u>	<u>1,796,245</u>	<u>1,467,600</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,117)	-	(322,981)	(66,600)
Cash and Investments - Beginning of Year	<u>1,367</u>	<u>1,367</u>	<u>324,348</u>	<u>324,348</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 250</u>	<u>\$ 1,367</u>	<u>\$ 1,367</u>	<u>\$ 257,748</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
(CONTINUED)
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	CARES Act 2020 Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Grant Revenue	\$ 2,903,434	\$ -	\$ -	\$ -
Interest Income	2,979	-	-	-
Total Receipts	2,906,413	-	-	-
DISBURSEMENTS				
CARES Act Disbursements	2,873,182	-	-	-
Total Disbursements	2,873,182	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	33,231	-	-	-
Cash and Investments - Beginning of Year	-	-	-	-
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 33,231</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH AND INVESTMENT BALANCES – BUDGET AND ACTUAL
(CONTINUED)
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Quarter Cent Capital Improvements Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Sales Tax	\$ 810,568	\$ 725,000	\$ 737,973	\$ 704,000
Interest Income	3,466	-	5,541	-
Total Receipts	814,034	725,000	743,514	704,000
DISBURSEMENTS				
Principal Payments on Long-Term Debt	550,000	671,300	550,000	680,188
Interest on Long-Term Debt	103,124	-	127,966	-
Interest	1,050	-	1,800	-
Transfers Out	338,000	-	-	-
Total Disbursements	992,174	671,300	679,766	680,188
RECEIPTS OVER (UNDER) DISBURSEMENTS	(178,140)	53,700	63,748	23,812
Cash and Investments - Beginning of Year	803,999	803,999	740,251	740,251
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 625,859</u>	<u>\$ 857,699</u>	<u>\$ 803,999</u>	<u>\$ 764,063</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS – REGULATORY BASIS
DECEMBER 31, 2020**

	Building Fund	Sheriff Deputy Supplemental Fund	Capital Schools Fund	Collector	Institution Tax Fund	Surplus Tax Fund	Unclaimed Fees Fund	Total Agency
ASSETS								
Cash and Investments	\$ 25	\$ -	\$ 35,509	\$ 29,845,032	\$ 16,148	\$ 38,507	\$ 16,614	\$ 29,951,835
Total Assets	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ 35,509</u>	<u>\$ 29,845,032</u>	<u>\$ 16,148</u>	<u>\$ 38,507</u>	<u>\$ 16,614</u>	<u>\$ 29,951,835</u>
LIABILITIES AND FUND BALANCES								
Liabilities	\$ 25	\$ -	\$ 35,509	\$ 29,845,032	\$ 16,148	\$ 38,507	\$ 16,614	\$ 29,951,835
Total Liabilities	<u>25</u>	<u>-</u>	<u>35,509</u>	<u>29,845,032</u>	<u>16,148</u>	<u>38,507</u>	<u>16,614</u>	<u>29,951,835</u>
FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ 35,509</u>	<u>\$ 29,845,032</u>	<u>\$ 16,148</u>	<u>\$ 38,507</u>	<u>\$ 16,614</u>	<u>\$ 29,951,835</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS (CONTINUED)
AGENCY FUNDS – REGULATORY BASIS
DECEMBER 31, 2019**

	Building Fund	Sheriff Deputy Supplemental Fund	Capital Schools Fund	Institution Tax Fund	Surplus Tax Fund	Collector	Unclaimed Fees Fund	Total Agency
ASSETS								
Cash and Investments	\$ 25	\$ 150	\$ 53,436	\$ 42,791	\$ 52,388	\$ 29,548,040	\$ 16,354	\$ 29,713,184
Total Assets	<u>\$ 25</u>	<u>\$ 150</u>	<u>\$ 53,436</u>	<u>\$ 42,791</u>	<u>\$ 52,388</u>	<u>\$ 29,548,040</u>	<u>\$ 16,354</u>	<u>\$ 29,713,184</u>
LIABILITIES AND FUND BALANCES								
Liabilities	\$ 25	\$ 150	\$ 53,436	\$ 42,791	\$ 52,388	\$ 29,548,040	\$ 16,354	\$ 29,713,184
Total Liabilities	25	150	53,436	42,791	52,388	29,548,040	16,354	29,713,184
FUND BALANCES	-	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 25</u>	<u>\$ 150</u>	<u>\$ 53,436</u>	<u>\$ 42,791</u>	<u>\$ 52,388</u>	<u>\$ 29,548,040</u>	<u>\$ 16,354</u>	<u>\$ 29,713,184</u>

See accompanying Notes to Financial Statements.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Randolph, Huntsville, Missouri (the County), which is governed by a three-member board of commissioners, was established in 1829 by an Act of the Missouri Territory. In addition to the three Commissioners, there are ten elected Constitutional Officers: Assessor, County Clerk, Collector, Coroner, Treasurer, Circuit Clerk, Recorder of Deeds, Sheriff, Public Administrator, and Prosecuting Attorney.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

A. Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of the County.

The County's operations include tax assessments and collections, state/county courts, county recorder, police protection, transportation, economic development, Senate Bill 40 Board, and social and human services.

The financial statements referred to above include only the primary government of the County of Randolph, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The Senate Bill 40 fund is excluded from these financial statements because a separate standalone financial statement audit is performed.

B. Basis of Presentation

The financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which include a statement of receipts, disbursements and changes in cash and investment balances – all governmental funds, a comparative statement of receipts, disbursements and changes in cash and investment balances – budget and actual – all governmental funds, and a statement of assets and liabilities arising from cash transactions – agency funds.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts. The following fund types are used by the County:

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (continued)

Fiduciary Fund Types

Agency funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds or other governmental units. Agency funds are accounted for and reported similar to the governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other agency operations.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

The financial statements are prepared on the regulatory basis of accounting. This basis of accounting recognizes amounts when received or disbursed in cash and differs from accounting principles generally accepted in the United States of America.

As a result of using the regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, bonds, and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financial statements would be presented on the accrual basis of accounting.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Budget and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50 of the Missouri Revised Statutes (RSMo), the County adopts a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their offices or departments for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.
4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.

7. Budgets are prepared and adopted on the cash basis of accounting.

State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar years 2020 and 2019, for purposes of taxation, was:

	2020	2019
Real Estate	\$ 405,861,686	\$ 403,304,184
Personal Property	111,101,852	109,673,337
Total	<u>\$ 516,963,538</u>	<u>\$ 512,977,521</u>

During 2020 and 2019, the County Commission approved a \$.4086 and \$.4181 tax levy, respectively, per \$100 of assessed valuation of tangible taxable property, for purpose of County taxation, as follows:

	2020	2019
General Revenue Fund	\$ 0.2147	\$ 0.2242
Special Road and Bridge Fund	0.1939	0.1939
Total	<u>\$ 0.4086</u>	<u>\$ 0.4181</u>

F. Cash Deposits and Investments

Deposits and investments are stated at cost. Cash balances for all the County Treasurer Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less, if applicable. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the state of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investment shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in the notes to the financial statements.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Interfund Transactions

Legally required transfers are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund.

NOTE 2 DEPOSITS AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. County investments are nonnegotiable certificates of deposit. Each fund type's portion of this pool is displayed as "Cash and Investments" under each fund's caption.

Deposits

Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. The total bank balance as of December 31, 2020 and 2019 was insured through the Federal Deposit Insurance Corporation and pledged collateral.

Summary of Carrying Values

The carrying values of cash and investments in governmental and agency funds included in the financial statements at December 31, 2020 and 2019, as follows:

	2020	2019
Governmental Funds:		
Deposits and Cash Equivalents	\$ 5,917,072	\$ 4,311,754
Investments	13,000	13,000
Total Government Funds	<u>\$ 5,930,072</u>	<u>\$ 4,324,754</u>
Agency Funds:		
Deposits	\$ 29,951,835	\$ 29,713,184
Total Agency Funds	<u>\$ 29,951,835</u>	<u>\$ 29,713,184</u>

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

NOTE 3 CERTIFICATES OF PARTICIPATION

In 2004, the County issued \$6,800,000 in Public Facilities Authority Leasehold Revenue Bonds, for the construction of the Justice Center, with scheduled maturity of April 1, 2020 (Series 2004). In February 2013, the County issued \$2,380,000 in Lease Refunding Certificates of Participation, a direct placement, (Series 2013) for the purpose of refunding Series 2004. The certificates of participation bear interest at varying interest rates between 0.85% and 2.10%. The County pays the principal and interest for the long-term debt out of revenues generated from the sales tax approved by the voters in April 2002.

In April 2015, the County authorized the issuance of \$6,910,000 in Lease Certificates of Participation, a direct placement, (Series 2015). Proceeds from Series 2015 were used to finance construction of an administration building. The certificates of participation bear interest at varying interest rates between 0.75% and 3.10% and mature in 2027.

In May 2020, the County issued \$4,280,000 in Certificates of Participation, a direct placement (Series 2020). The proceeds from Series 2020 were used to refund the Series 2015. The Series 2020 Certificates of Participation bear interest at 2.00% and mature in 2027.

The schedule of changes in direct placement COPs and future maturities for the year ending December 31, 2020 are as follows:

	Balance 2019	Additions	Retirement	Balance 2020	Due within One Year
Series 2013	\$ 100,000	\$ -	\$ (100,000)	\$ -	\$ -
Series 2015	4,825,000	-	(4,825,000)	-	-
Series 2020	-	4,280,000	-	4,280,000	580,000
Total	<u>\$ 4,925,000</u>	<u>\$ 4,280,000</u>	<u>\$ (4,925,000)</u>	<u>\$ 4,280,000</u>	<u>\$ 580,000</u>

Year Ending December 31,	Principal Maturities	Interest Maturities	Total
2021	\$ 580,000	\$ 76,208	\$ 656,208
2022	605,000	65,962	670,962
2023	630,000	55,511	685,511
2024	625,000	44,848	669,848
2025	645,000	33,970	678,970
2026-2027	1,195,000	107,921	1,302,921
Total	<u>\$ 4,280,000</u>	<u>\$ 384,420</u>	<u>\$ 4,664,420</u>

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 3 CERTIFICATES OF PARTICIPATION (CONTINUED)

The schedule of changes in direct placement COPs and future maturities for the year ending December 31, 2019 are as follows:

	Balance 2018	Additions	Retirement	Balance 2019	Due within One Year
Series 2013	\$ 495,000	\$ -	\$ (395,000)	\$ 100,000	\$ 100,000
Series 2015	5,375,000	-	(550,000)	4,825,000	540,000
Total	<u>\$ 5,870,000</u>	<u>\$ -</u>	<u>\$ (945,000)</u>	<u>\$ 4,925,000</u>	<u>\$ 640,000</u>

Year Ending December 31,	Principal Maturities	Interest Maturities	Total
2020	\$ 640,000	\$ 74,600	\$ 714,600
2021	560,000	76,208	636,208
2022	575,000	65,962	640,962
2023	600,000	55,511	655,511
2024	600,000	44,848	644,848
2025-2027	1,950,000	141,891	2,091,891
Total	<u>\$ 4,925,000</u>	<u>\$ 459,020</u>	<u>\$ 5,384,020</u>

NOTE 4 CAPITAL LEASES AND OTHER LONG-TERM DEBT

In November 2009, the County entered into a lease purchase agreement with a local banking facility in the amount of \$145,000 for the purpose of installing a computerized temperature control system (Temp Control) at the Randolph County Justice Center building. The rate of interest was 3.95% for ten years with an annual rental payment of \$17,853.

In August 2013, the County entered into a purchase agreement with a business entity in the net amount of \$186,190 for the purchase of a new Caterpillar motor grader after trade-in. The first payment was not due until February 2015. The rate of interest is 2.90%. The lease requires five annual payments and matured on February 27, 2019.

In September 2017, the County entered into loan agreement with the Department of Economic Development – Division of Energy in the amount of \$111,000 for the purpose of installing a computerized temperature control system at the Randolph County Justice Center building (Heat Pump). The rate of interest is 2.50% for ten years with an annual principal and interest payment of \$6,294.

In December 2017, the County entered into a lease purchase agreement with a local banking facility in the amount of \$195,000 for the purpose of purchasing an auxiliary power unit (Auxiliary Power). The lease requires seven annual payments of \$31,302 with an interest rate of 2.96%. The lease matures in December 2024.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 4 CAPITAL LEASES AND OTHER LONG-TERM DEBT (CONTINUED)

The schedule of changes in capital leases and other long-term debt and future maturities for the year ending December 31, 2020 are as follows:

	Balance 2019	Additions	Retirement	Balance 2020	Due Within One Year
Heat Pump	\$ 85,400	\$ -	\$ (10,519)	\$ 74,881	\$ 10,783
Auxiliary Power	143,322	-	(27,000)	116,322	27,810
Total	<u>\$ 228,722</u>	<u>\$ -</u>	<u>\$ (37,519)</u>	<u>\$ 191,203</u>	<u>\$ 38,593</u>

Year Ending December 31,	Principal Maturities	Interest Maturities	Total
2021	\$ 38,593	\$ 5,297	\$ 43,890
2022	39,700	4,190	43,890
2023	40,836	3,053	43,889
2024	41,981	1,885	43,866
2025	11,910	678	12,588
2026 - 2027	18,183	453	18,636
Total	<u>\$ 191,203</u>	<u>\$ 15,556</u>	<u>\$ 206,759</u>

The schedule of changes in capital leases and other long-term debt and future maturities for the year ending December 31, 2019 are as follows:

	Balance 2018	Additions	Retirement	Balance 2019	Due Within One Year
Heat Pump	\$ 95,660	\$ -	\$ (10,260)	\$ 85,400	\$ 10,519
Caterpillar	144,129	-	(144,129)	-	-
Temp Control	17,174	-	(17,174)	-	-
Auxiliary Power	169,550	-	(26,228)	143,322	26,988
Total	<u>\$ 426,513</u>	<u>\$ -</u>	<u>\$ (197,791)</u>	<u>\$ 228,722</u>	<u>\$ 37,507</u>

Year Ending December 31,	Principal Maturities	Interest Maturities	Total
2020	\$ 37,507	\$ 6,382	\$ 43,889
2021	38,593	5,297	43,890
2022	39,700	4,190	43,890
2023	40,836	3,053	43,889
2024	41,981	1,885	43,866
2025 - 2027	30,105	1,131	31,236
Total	<u>\$ 228,722</u>	<u>\$ 21,938</u>	<u>\$ 250,660</u>

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 5 OPERATING LEASES

In November 2016, the Prosecuting Attorney entered into an operating lease agreement through Leaf Capital Funding, LLC for the lease of a copier machine. The lease term is 63 months with a monthly payment of \$158. The County paid lease expense of \$1,991 in 2020 and \$2,028 in 2019.

2020 Future Minimum Payments for Operating Leases

<u>Year Ending December 31</u>	<u>Amount</u>
2021	\$ 1,896
2022	1,425
Total	<u>\$ 3,321</u>

2019 Future Minimum Payments for Operating Leases

<u>Year Ending December 31</u>	<u>Amount</u>
2020	\$ 1,896
2021	1,896
2022	1,425
Total	<u>\$ 5,217</u>

NOTE 6 INTERFUND TRANSFERS

Transfers between funds for the years ended December 31, 2020 and 2019 are as follows:

	<u>2020</u>		<u>2019</u>	
	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Revenue Fund	\$ (338,000)	\$ -	\$ -	\$ 87,672
Quarter Cent Capital Improvements Fund	-	338,000	-	-
911 Emergency Telephone Fund	-	-	(10,964)	-
Justice Center Fund	(1,382,485)	-	(1,471,208)	-
Waterfall JC Bond Fund	-	1,382,485	-	1,394,500
Total	<u>\$ (1,720,485)</u>	<u>\$ 1,720,485</u>	<u>\$ (1,482,172)</u>	<u>\$ 1,482,172</u>

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the General Revenue Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 7 LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS)

Plan Description

The County of Randolph's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The County of Randolph participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent-multiple employer, statewide public employee pension plan established in 1967 and administered in accordance with Section 70.600-70.755 RSMo. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

Benefits Provided

LAGERS provides retirement, death and disability benefits to employees of participating political subdivisions. All benefits vest after five years of credited service. Employees who retire on or after age 60 (55 for police and fire) with five or more years of service are entitled to an allowance for life based upon the benefit program then in effect for their political subdivision. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance.

Benefit terms provide for annual postretirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 4.0% of their gross pay to the pension plan. Employer contribution rates are 2.7% (General) and 1.9% (Police) of annual covered payroll.

For the years ended December 31, 2020 and 2019, the County paid \$249,836 and \$200,255 to LAGERS, respectively.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 8 COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

Plan Description

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in sections 50.1000-50.1300 of RSMo. The board of directors consists of eleven members, nine of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the Governor of Missouri. The board of directors has the authority to adopt rules and regulations for administering the system. CERF is a mandatory cost-sharing multi-employer retirement system for each county in the state of Missouri, except counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the LAGERS; and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system. CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after eight years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of eight years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55.

Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

CERF issues audited financial statements. Copies of these statements may be obtained from the board of directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling 1-573-632-9203.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 8 COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining eight years of creditable service, accumulated employee contributions are refunded to the employee.

The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. During 2020 and 2019, the County collected and remitted to CERF, employee contributions of \$367,049 and \$321,429 for the years then ended December 31, 2020 and 2019, respectively.

In addition, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of real estate and personal property tax declarations.
- Twenty dollars on each merchants and manufacturers license issued.
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one dollar on each document recorded.
- Five-ninths of the fee on delinquent property taxes.
- Interest earned on investment of the above collections prior to remittance to CERF.

The County remitted to CERF \$271,846 and \$204,693, respectively, for the years then ended December 31, 2020 and 2019.

NOTE 9 PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the state of Missouri is responsible for administration of this plan. The County has contributed \$5,135 and \$4,517 for the years ended December 31, 2020 and 2019, respectively.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 10 TAX ABATEMENT

Tax abatements, are agreements between a government and an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens. Governmental Accounting Standards Board (GASB) Statement No. 77, *Tax Abatement Disclosures* (GASB 77) requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues.

Enterprise Zone Credits

Enterprise zone credits are available to local businesses. The County grants property tax abatements of business property tax bills for the purpose of attracting or retaining businesses within their jurisdictions. The City's estimated net reduced tax revenue for the year ending December 31, 2020 and 2019 was \$79,364 and \$255,838, respectively.

NOTE 11 CLAIMS COMMITMENTS AND CONTINGENCIES

A. Litigation

The County is subject to various claims and legal proceedings covering a wide range of matters in the ordinary course of its activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition of the County.

B. Compensated Absences

Regular full-time employees who have completed the introductory period are eligible to receive vacation time as follows: 0 to 1 year of service, 5 days; 1 to 5 years of service, 10 days; 5 to 15 years of service, 15 days; and after 15 years of service, 20 days. No more than 10 days of fully earned vacation may be carried over from year to year. Upon termination of employment, an employee will receive equivalent cash reimbursement for any accrued, unused, and fully earned vacation leave. Regular full-time employees earn 1 day of sick leave per complete calendar month. A maximum of 16 hours of sick leave may be used as personal time. Upon termination of employment, no payment will be made for unused sick leave.

C. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 12 RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo.). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a nonprofit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

NOTE 13 UNCERTAINTIES

The World Health Organization has declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the County, COVID-19 may impact various parts of its 2021 operations and financial results. Management believes the County is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated.

STATE COMPLIANCE SECTION

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
SCHEDULE OF STATE FINDINGS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

SCHEDULE OF STATE FINDINGS

1. For the year ended December 31, 2020, actual expenditures exceeded those budgeted in the Election Service Fund, Prosecuting Attorney Grant Fund, Inmate Security Fund and Quarter Cent Capital Improvements Fund.
2. For the year ended December 31, 2019, actual expenditures exceeded those budgeted in the Justice Center Fund, Prosecuting Attorney Grant Fund, Court Appointed Special Advocates Fund, Sheriff Conceal Carry Weapons Fund, Inmate Security Fund, Waterfall JC Bond Fund and Sheriff's Fund.
3. For the year ended December 31, 2020, no budget was prepared for the Moberly Special Road and Bridge Fund, Special Election Fund, Ambulance District Fund, and Local Emergency Planning Committee Fund and CARES Act 2020 Fund.
4. For the year ended December 31, 2019, no budget was prepared for the Moberly Special Road and Bridge Fund, Local Emergency Planning Committee Fund, Special Election Fund and Ambulance District Fund.

FEDERAL COMPLIANCE SECTION



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

County Commission
Randolph County
Huntsville, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of County of Randolph (the County) as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the County's financial statements, and have issued our report thereon dated October 30, 2021. We expressed an adverse opinion on the financial statements because the financial statements are prepared on the basis of financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the regulatory basis of accounting, in accordance with regulatory reporting requirements established by the state of Missouri.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

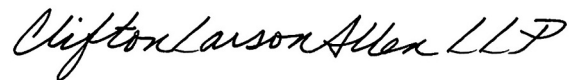
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

St. Louis, Missouri
October 30, 2021



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

County Commission
The County of Randolph
Huntsville, Missouri

Report on Compliance for Each Major Federal Program

We have audited the County of Randolph's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the years ended December 31, 2020 and 2019. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2020 and 2019.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.


Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-001, that we consider to be a significant deficiency.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the County as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the County of Randolph's basic financial statements. We issued our report thereon dated October 30, 2021, which contained an adverse opinion on those financial statements due to the financial statements not being in accordance with accounting principles generally accepted in the United States of America, and an unmodified opinion on those regulatory basis financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole, on the basis of accounting described in Note 1 to the financial statements.



CliftonLarsonAllen LLP

St. Louis, Missouri
October 30, 2021

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	2020 Federal Expenditures	2019 Federal Expenditures
U.S. Department of the Treasury Pass-Through Programs From:					
Missouri State Treasurer					
COVID19: Coronavirus Relief Fund	21.019	N/A	\$ -	\$ 2,873,180	\$ -
Election Assistance Commission Pass-Through Programs From:					
Missouri Secretary of State					
COVID19: Help America Vote Act Grant	90.404	N/A	-	29,481	-
U.S. Department of Justice Pass-Through Programs From:					
Missouri Department of Public Safety					
Edward Byrne Memorial Justice Assistance Grant	16.738	N/A	-	230,611	240,198
Crime Victim Assistance	16.575	N/A	-	45,233	42,614
Total Missouri Department of Public Safety			-	275,844	282,812
Total U.S. Department of Justice			-	275,844	282,812
Total Expenditures of Federal Awards			\$ -	\$ 3,178,505	\$ 282,812

See accompanying notes to the Schedule of Expenditures of Federal Awards

THE COUNTY OF RANDOLPH
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2020 AND 2019

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the County of Randolph (the County) under programs of the federal government for the years ended December 31, 2020 and 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or changes in net position of the County.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles in the Uniform Guidance, with the exception of CFDA 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 INDIRECT COST RATE

The County has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**THE COUNTY OF RANDOLPH
HUNTSVILLE, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

SECTION I - SUMMARY OF THE AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:

Unmodified - Regulatory Basis

Internal control over financial reporting:

Material weakness(es) identified?

_____ yes X no

Significant deficiency(ies) identified that are not
considered to be a material weakness(es)?

_____ yes X none reported

Noncompliance material to financial
statements noted?

_____ yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

_____ yes X no

Significant deficiency(ies) identified that are not
considered to be a material weakness(es)?

 X yes _____ none reported

Type of auditors' report issued on compliance for
major programs:

Unmodified

Any audit findings disclosed that are required to be
reported in accordance with the Uniform Guidance?

 X yes _____ no

Identification of major programs:

CFDA Number(s)

Name of Federal Program or Cluster

21.019

Coronavirus Relief Fund

Dollar threshold used to distinguish between type A and type B programs:

 \$ 750,000

Auditee qualified as low-risk auditee?

_____ yes X no

**HUNTSVILLE, MISSOURI
HUNTSVILLE, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

SECTION II – FINANCIAL STATEMENT FINDINGS

No financial statement findings reported under *Government Auditing Standards*.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2020-001 **Federal Grantor:** US Department of Treasury, Election Assistance Commission

Pass-Through Grantor: Missouri State Treasurer, Missouri Secretary of State

Federal CFDA Number: 21.019 and 90.404

Program Title: Coronavirus Relief Fund, Help America Vote Act

Award Year: 2020

Type of Finding: Significant Deficiency in Internal Controls over Compliance

Criteria: Title 2 U.S. Code of Federal Regulations Part 200, requires auditees to prepare an accurate SEFA containing awards expended, CFDA title and number, award number, name of the Federal agency, and name of the pass-through entity.

Condition: When performing a reconciliation of the draft Schedule of Expenditures of Federal Awards (SEFA) provided by the County to the actual expenditures for 2019 and 2020, it was noted that the draft schedule of federal expenditures contained an error that initially reported the incorrect federal expenditures for CFDA numbers 21.019 and 90.404.

Effect: Federal expenditures on the SEFA were incorrect.

Questioned Costs: None.

Cause: Management mistakenly omitted federal expenditures for CFDA numbers 21.019 and 90.404.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend management reconcile the SEFA with the general ledger at year end to ensure that all costs are captured.

Views of Responsible Officials: There is no disagreement with the audit finding.

Randolph County



Will Ellis

Randolph County Clerk
372 Highway JJ, Suite 2B
Huntsville, Missouri 65259

Will.Ellis@Randolphcounty-mo.gov

Phone: 844-277-6555

Fax: 844-402-9963

THE COUNTY OF RANDOLPH CORRECTIVE ACTION PLAN YEARS ENDED DECEMBER 31, 2019, AND 2020

The County of Randolph respectfully submits the following corrective action plan for the year ended December 31, 2020.

Audit period: 1/1/2019 – 12/31/2020

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FINANCIAL STATEMENT AUDIT

No financial statement findings reported under Government Auditing Standards.

FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

Election Assistance Commission US Department of Treasury

2020-001 Coronavirus Relief Fund, Help America Vote Act – CFDA No. 21.019 and 90.404

Recommendation: We recommend management reconcile the SEFA with the general ledger at year end to ensure that all costs are captured. Actual expenditures should also be reported rather than revenue.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Management will reconcile the SEFA with the general ledger at year end to ensure that all costs are captured. Actual expenditures will also be reported rather than budgeted amounts or cash received.

Name(s) of the contact person(s) responsible for corrective action: Will Ellis

Planned completion date for corrective action plan: December 31, 2021.

If there are any questions regarding this plan, please call Will Ellis at (844)277-6555.



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Stoddard County, Missouri

The Office of the State Auditor contracted for an audit of Stoddard County's financial statements for the 2 years ended December 31, 2020, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by CliftonLarsonAllen, LLP, is attached.

A handwritten signature in black ink, reading "Nicole R. Galloway", is centered on the page. The signature is written in a cursive style with a large, looping "G" at the end.

Nicole R. Galloway, CPA
State Auditor

November 2021
Report No. 2021-104



Nicole Galloway, CPA
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Stoddard County

2020-001	The county ensure the proper general ledger accounts are created to allow an individual to post transfers to the correct accounts. In addition, we recommend management train staff members on how to properly record interfund transfers. A review process should also monitor for errors in recording transfers.
2020-002	Management reconcile the Schedule of Expenditures of Federal Awards (SEFA) with the general ledger at year end to ensure that all costs are captured. Actual expenditures should also be reported rather than revenue.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEARS ENDED DECEMBER 31, 2020 AND 2019



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BLOOMFIELD, MISSOURI
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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

County Commission
County of Stoddard
Bloomfield, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the County of Stoddard (the County), Missouri, which comprise cash and investments for each fund as of December 31, 2020 and 2019, and the related statements of cash receipts, disbursements, changes in cash and investment balances—budget and actual, for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting, a financial reporting framework prescribed or permitted by Missouri law as described in Note 1 of the accompanying financial statements. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2020 and 2019, or changes in financial position thereof for the years then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and investments of each fund of the County as of December 31, 2020 and 2019, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the financial reporting provisions prescribed or permitted by Missouri law described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2021, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

St. Louis, Missouri
September 30, 2021

FINANCIAL STATEMENTS

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020**

	Cash and Investments January 1, 2020	Receipts 2020	Disbursements 2020	Cash and Investments December 31, 2020
General Revenue Fund	\$ 3,387,917	\$ 6,420,955	\$ (5,468,038)	\$ 4,340,834
Capital Improvement Fund	1,439,292	1,154,619	(1,200)	2,592,711
Special Road and Bridge Fund	1,183,591	1,193,589	(1,182,234)	1,194,946
Assessment Fund	398,234	336,562	(376,845)	357,951
Drainage District Funds	394,810	303,618	(336,622)	361,806
Sheriff Commissary Fund	186,920	94,194	(95,872)	185,242
Law Enforcement Restitution Fund	57,444	31,793	(10,955)	78,282
Sheriff Revolving Fund	76,779	17,183	(9,629)	84,333
Sheriff Deputy Supplement Surcharge Fund	20	8,164	(8,184)	-
Recorder Maintenance Fund	82,480	27,783	(39,455)	70,808
Sheriff Civil Process Fund	48,093	16,259	(10,058)	54,294
County Farm Fund	26,157	-	-	26,157
Archives Fund	18,888	15,115	(25,459)	8,544
Essex Special Paving Project	18,809	-	-	18,809
Victim Advocate Fund	10,558	58,252	(51,686)	17,124
Inmate Security Fund	13,636	2,985	(4,373)	12,248
Domestic Violence Fund	12,741	3,204	-	15,945
Sheriff Donations Fund	5,639	7,528	(6,400)	6,767
Election Services Fund	6,571	4,851	(3,205)	8,217
Law Enforcement Training Fund	1,329	1,627	-	2,956
Prosecuting Attorney Training Fund	599	2,048	-	2,647
P.O.S.T. Fund	500	557	(797)	260
Prosecuting Attorney Administrator Fund	9,556	6,111	(750)	14,917
Building Maintenance Fund	-	48,563	-	48,563
CARES Act Grant Fund	-	35,955	(34,564)	1,391
COVID-19 Fund	-	3,458,663	(3,458,663)	-
Jail Construction Fund	727,792	1,890,488	(243,634)	2,374,646
Sheriff Operations Fund	-	2,599,141	(2,481,048)	118,093
Collector Maintenance Fund	156,450	57,340	(15,429)	198,361
Prosecuting Attorney Delinquent Tax Fund	47	1	-	48
Total	<u>\$ 8,264,852</u>	<u>\$ 17,797,148</u>	<u>\$ (13,865,100)</u>	<u>\$ 12,196,900</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2019**

	Cash and Investments January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Investments December 31, 2019
General Revenue Fund	\$ 2,559,463	\$ 5,437,512	\$ (4,609,058)	\$ 3,387,917
Capital Improvement Fund	1,315,136	132,537	(8,381)	1,439,292
Special Road and Bridge Fund	1,163,954	1,914,906	(1,895,269)	1,183,591
Assessment Fund	421,938	369,289	(392,993)	398,234
Drainage District Funds	362,723	52,023	(19,936)	394,810
Sheriff Commissary Fund	133,400	132,137	(78,617)	186,920
Law Enforcement Restitution Fund	69,303	32,877	(44,736)	57,444
Sheriff Revolving Fund	69,195	8,314	(730)	76,779
Sheriff Deputy Supplement Surcharge Fund	-	9,575	(9,555)	20
Recorder Maintenance Fund	65,467	29,398	(12,385)	82,480
Sheriff Civil Process Fund	36,544	23,405	(11,856)	48,093
County Farm Fund	26,157	-	-	26,157
Archives Fund	24,220	15,500	(20,832)	18,888
Essex Special Paving Project	18,809	-	-	18,809
Victim Advocate Fund	14,145	48,587	(52,174)	10,558
Inmate Security Fund	10,894	2,742	-	13,636
Domestic Violence Fund	9,244	3,497	-	12,741
Sheriff Donations Fund	8,025	1,575	(3,961)	5,639
Election Services Fund	4,179	5,235	(2,843)	6,571
Law Enforcement Training Fund	2,347	1,494	(2,512)	1,329
Prosecuting Attorney Training Fund	779	629	(809)	599
P.O.S.T. Fund	743	825	(1,068)	500
Prosecuting Attorney Administrator Fund	1,817	8,894	(1,155)	9,556
Jail Construction Fund	-	1,287,659	(559,867)	727,792
Sheriff Operations Fund	-	2,257,003	(2,257,003)	-
Collector Maintenance Fund	132,791	56,569	(32,910)	156,450
Prosecuting Attorney Delinquent Tax Fund	47	-	-	47
Total	<u>\$ 6,451,320</u>	<u>\$ 11,832,182</u>	<u>\$ (10,018,650)</u>	<u>\$ 8,264,852</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	General Revenue Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 1,285,176	\$ 1,274,900	\$ 1,330,799	\$ 1,294,000
Grants	42,099	40,950	37,855	40,950
Interest Income	48,146	28,150	28,483	30,150
Intergovernmental	1,107,191	998,999	769,503	958,691
Other Revenue	53,594	49,400	55,233	47,900
Sales Tax	3,129,809	2,900,000	2,862,917	2,820,000
Use Tax	645,553	236,000	319,812	-
Transfers In	109,387	19,000	32,910	15,000
Total Receipts	<u>6,420,955</u>	<u>5,547,399</u>	<u>5,437,512</u>	<u>5,206,691</u>
DISBURSEMENTS				
County Commission	115,496	127,147	114,423	114,333
County Clerk	167,805	198,229	133,488	197,776
Election - Voter Registration	232,888	218,864	112,317	130,895
Building and Grounds	237,995	227,597	218,026	179,462
Employee Fringe Benefits	761,867	855,143	701,378	797,902
Collector/Treasurer	263,820	256,513	249,458	233,083
Recorder	164,469	166,306	149,341	152,245
Emergency Management	75,450	55,173	38,074	38,294
Other Expenses	491,641	576,377	853,503	822,445
Emergency	-	125,000	48,940	125,000
Withholdings	18	-	476	-
Court Reporter	1,479	2,700	1,200	1,200
Court Administration	7,231	10,700	20,865	10,700
Prosecuting Attorney	294,281	302,445	279,725	279,142
Juvenile Officer	292,147	306,505	253,764	277,550
Coroner	57,044	56,400	72,223	87,723
Sheriff	-	-	104	-
IV-D Child Support	47,431	48,456	46,955	48,570
Courts and Circuit Clerk	36,452	54,750	45,448	54,250
Public Administrator	146,467	170,351	121,671	124,696
Juvenile Services	79,934	97,000	93,629	98,150
Building Construction and Improvements	6,103	3,500	3,154	3,500
Transfers Out	1,988,020	1,995,627	1,050,896	1,345,627
Total Disbursements	<u>5,468,038</u>	<u>5,854,783</u>	<u>4,609,058</u>	<u>5,122,543</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	952,917	(307,384)	828,454	84,148
Cash and Investments - Beginning of Year	<u>3,387,917</u>	<u>3,387,917</u>	<u>2,559,463</u>	<u>2,559,463</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 4,340,834</u>	<u>\$ 3,080,533</u>	<u>\$ 3,387,917</u>	<u>\$ 2,643,611</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Capital Improvement Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ 39,619	\$ 20,000	\$ 17,537	\$ 20,000
Transfers In	1,115,000	765,000	115,000	115,000
Total Receipts	1,154,619	785,000	132,537	135,000
DISBURSEMENTS				
Capital Improvement Projects	1,200	285,000	8,381	95,000
Total Disbursements	1,200	285,000	8,381	95,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,153,419	500,000	124,156	40,000
Cash and Investments - Beginning of Year	1,439,292	1,439,292	1,315,136	1,315,136
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 2,592,711</u>	<u>\$ 1,939,292</u>	<u>\$ 1,439,292</u>	<u>\$ 1,355,136</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Special Road and Bridge Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ 22,012	\$ 10,000	\$ 10,283	\$ 10,000
Intergovernmental	1,171,577	1,595,000	1,904,623	1,700,020
Total Receipts	1,193,589	1,605,000	1,914,906	1,710,020
DISBURSEMENTS				
Construction	1,123,759	1,530,000	1,840,423	1,840,569
Materials and Supplies	271	750	646	500
Transfers Out	58,204	54,200	54,200	54,200
Total Disbursements	1,182,234	1,584,950	1,895,269	1,895,269
RECEIPTS OVER (UNDER) DISBURSEMENTS	11,355	20,050	19,637	(185,249)
Cash and Investments - Beginning of Year	1,183,591	1,183,591	1,163,954	1,163,954
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 1,194,946</u>	<u>\$ 1,203,641</u>	<u>\$ 1,183,591</u>	<u>\$ 978,705</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Assessment Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 11,487	\$ 10,000	\$ 15,796	\$ 10,000
Interest Income	10,803	5,000	5,325	5,000
Intergovernmental	314,272	349,000	348,168	349,000
Total Receipts	336,562	364,000	369,289	364,000
DISBURSEMENTS				
Automotive	22,127	24,207	11,592	11,319
Computer Software and Hardware	23,644	23,500	8,635	9,000
Employee Benefits	78,717	105,000	74,264	97,500
Equipment	3,183	3,000	3,109	3,000
Materials and Supplies	24,473	24,400	22,279	24,000
Professional Fees	-	-	45,749	45,749
Repairs and Maintenance	22,241	22,500	22,717	20,000
Salaries and Wages	202,460	231,760	204,648	207,380
Total Disbursements	376,845	434,367	392,993	417,948
RECEIPTS OVER (UNDER) DISBURSEMENTS	(40,283)	(70,367)	(23,704)	(53,948)
Cash and Investments - Beginning of Year	398,234	398,234	421,938	421,938
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 357,951</u>	<u>\$ 327,867</u>	<u>\$ 398,234</u>	<u>\$ 367,990</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Drainage District Funds			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Intergovernmental	\$ 242,975	\$ -	\$ -	\$ -
Interest Income	9,452	3,230	6,360	3,230
Property Taxes	51,191	51,000	45,663	-
Total Receipts	<u>303,618</u>	<u>54,230</u>	<u>52,023</u>	<u>3,230</u>
DISBURSEMENTS				
Drainage Districts	<u>336,622</u>	<u>371,528</u>	<u>19,936</u>	<u>39,500</u>
Total Disbursements	<u>336,622</u>	<u>371,528</u>	<u>19,936</u>	<u>39,500</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(33,004)	(317,298)	32,087	(36,270)
Cash and Investments - Beginning of Year	<u>394,810</u>	<u>394,810</u>	<u>362,723</u>	<u>362,723</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 361,806</u></u>	<u><u>\$ 77,512</u></u>	<u><u>\$ 394,810</u></u>	<u><u>\$ 326,453</u></u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Sheriff Commissary Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 91,572	\$ 132,500	\$ 130,813	\$ 119,000
Interest Income	2,622	800	1,324	800
Total Receipts	94,194	133,300	132,137	119,800
DISBURSEMENTS				
Materials and Supplies	95,872	95,872	78,617	90,000
Total Disbursements	95,872	95,872	78,617	90,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,678)	37,428	53,520	29,800
Cash and Investments - Beginning of Year	186,920	186,920	133,400	133,400
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 185,242</u>	<u>\$ 224,348</u>	<u>\$ 186,920</u>	<u>\$ 163,200</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Law Enforcement Restitution Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 30,830	\$ 33,000	\$ 32,173	\$ 33,000
Interest Income	963	500	704	500
Total Receipts	31,793	33,500	32,877	33,500
DISBURSEMENTS				
Automotive	650	1,000	522	1,000
Equipment	3,777	4,000	3,777	4,000
Miscellaneous	4,150	23,400	39,767	37,536
Repairs and Maintenance	2,378	2,200	670	2,200
Total Disbursements	10,955	30,600	44,736	44,736
RECEIPTS OVER (UNDER) DISBURSEMENTS	20,838	2,900	(11,859)	(11,236)
Cash and Investments - Beginning of Year	57,444	57,444	69,303	69,303
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 78,282</u>	<u>\$ 60,344</u>	<u>\$ 57,444</u>	<u>\$ 58,067</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Sheriff Revolving Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 14,979	\$ 3,100	\$ 7,641	\$ 3,100
Interest Income	2,204	700	673	700
Total Receipts	17,183	3,800	8,314	3,800
DISBURSEMENTS				
Miscellaneous	9,629	20,000	730	37,500
Total Disbursements	9,629	20,000	730	37,500
RECEIPTS OVER (UNDER) DISBURSEMENTS	7,554	(16,200)	7,584	(33,700)
Cash and Investments - Beginning of Year	76,779	76,779	69,195	69,195
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 84,333</u>	<u>\$ 60,579</u>	<u>\$ 76,779</u>	<u>\$ 35,495</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Sheriff Deputy Supplement Surcharge Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 8,164	\$ 10,000	\$ 9,575	\$ 10,000
Total Receipts	8,164	10,000	9,575	10,000
DISBURSEMENTS				
Sheriff Operations	8,184	10,000	9,555	10,000
Total Disbursements	8,184	10,000	9,555	10,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	(20)	-	20	-
Cash and Investments - Beginning of Year	20	20	-	-
CASH AND INVESTMENTS - END OF YEAR	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ 20</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Recorder Maintenance Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 26,211	\$ 25,000	\$ 28,814	\$ 22,500
Interest Income	1,572	400	584	400
Total Receipts	27,783	25,400	29,398	22,900
DISBURSEMENTS				
Repairs and Maintenance	39,455	39,455	12,385	17,000
Total Disbursements	39,455	39,455	12,385	17,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	(11,672)	(14,055)	17,013	5,900
Cash and Investments - Beginning of Year	82,480	82,480	65,467	65,467
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 70,808</u>	<u>\$ 68,425</u>	<u>\$ 82,480</u>	<u>\$ 71,367</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Sheriff Civil Process Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 15,590	\$ 22,000	\$ 23,040	\$ 22,000
Interest Income	669	300	365	300
Total Receipts	16,259	22,300	23,405	22,300
DISBURSEMENTS				
Computer Software and Hardware	-	1,000	-	1,000
Equipment	3,955	10,000	7,348	12,000
Materials and Supplies	1,536	1,500	1,563	1,500
Miscellaneous	4,567	3,450	2,945	5,450
Total Disbursements	10,058	15,950	11,856	19,950
RECEIPTS OVER (UNDER) DISBURSEMENTS	6,201	6,350	11,549	2,350
Cash and Investments - Beginning of Year	48,093	48,093	36,544	36,544
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 54,294</u>	<u>\$ 54,443</u>	<u>\$ 48,093</u>	<u>\$ 38,894</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	County Farm Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS	-	-	-	-
DISBURSEMENTS	-	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-
Cash and Investments - Beginning of Year	26,157	26,157	26,157	26,157
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 26,157</u>	<u>\$ 26,157</u>	<u>\$ 26,157</u>	<u>\$ 26,157</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Archives Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Other Revenue	\$ 115	\$ -	\$ -	\$ -
Transfers In	15,000	15,000	15,500	15,000
Total Receipts	15,115	15,000	15,500	15,000
DISBURSEMENTS				
Employee Benefits	1,442	1,310	1,204	1,255
Equipment	3,367	5,000	1,405	1,750
Materials and Supplies	1,807	3,000	2,793	3,000
Repairs and Maintenance	-	500	-	500
Salaries and Wages	18,843	31,175	15,430	32,074
Total Disbursements	25,459	40,985	20,832	38,579
RECEIPTS OVER (UNDER) DISBURSEMENTS	(10,344)	(25,985)	(5,332)	(23,579)
Cash and Investments - Beginning of Year	18,888	18,888	24,220	24,220
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 8,544</u>	<u>\$ (7,097)</u>	<u>\$ 18,888</u>	<u>\$ 641</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
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YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Essex Special Paving Project			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS	-	-	-	-
DISBURSEMENTS	-	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-
Cash and Investments - Beginning of Year	18,809	18,809	18,809	18,809
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 18,809</u>	<u>\$ 18,809</u>	<u>\$ 18,809</u>	<u>\$ 18,809</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
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YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Victim Advocate Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Grants	\$ 58,251	\$ 50,066	\$ 48,587	\$ 52,947
Total Receipts	58,251	50,066	48,587	52,947
DISBURSEMENTS				
Automotive	1,110	2,000	2,433	1,500
Employee Benefits	15,677	15,567	15,402	15,195
Equipment	-	1,000	-	1,000
Materials and Supplies	-	400	259	400
Salaries and Wages	34,898	34,613	34,080	34,080
Total Disbursements	51,685	53,580	52,174	52,175
RECEIPTS OVER (UNDER) DISBURSEMENTS	6,566	(3,514)	(3,587)	772
Cash and Investments - Beginning of Year	10,558	10,558	14,145	14,145
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 17,124</u>	<u>\$ 7,044</u>	<u>\$ 10,558</u>	<u>\$ 14,917</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Inmate Security Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 2,985	\$ 3,500	\$ 2,742	\$ 3,500
Total Receipts	2,985	3,500	2,742	3,500
DISBURSEMENTS				
Inmate Cost	4,373	6,000	-	2,000
Total Disbursements	4,373	6,000	-	2,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,388)	(2,500)	2,742	1,500
Cash and Investments - Beginning of Year	13,636	13,636	10,894	10,894
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 12,248</u>	<u>\$ 11,136</u>	<u>\$ 13,636</u>	<u>\$ 12,394</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Domestic Violence Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 3,028	\$ 3,200	\$ 3,398	\$ 3,200
Interest Income	176	75	99	75
Total Receipts	3,204	3,275	3,497	3,275
DISBURSEMENTS				
Miscellaneous	-	3,600	-	3,600
Total Disbursements	-	3,600	-	3,600
RECEIPTS OVER (UNDER) DISBURSEMENTS	3,204	(325)	3,497	(325)
Cash and Investments - Beginning of Year	12,741	12,741	9,244	9,244
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 15,945</u>	<u>\$ 12,416</u>	<u>\$ 12,741</u>	<u>\$ 8,919</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Sheriff Donations Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ 128	\$ -	\$ 75	\$ -
Other Revenue	7,400	8,400	1,500	2,000
Total Receipts	7,528	8,400	1,575	2,000
DISBURSEMENTS				
Miscellaneous	6,400	10,400	3,961	4,000
Total Disbursements	6,400	10,400	3,961	4,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,128	(2,000)	(2,386)	(2,000)
Cash and Investments - Beginning of Year	5,639	5,639	8,025	8,025
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 6,767</u>	<u>\$ 3,639</u>	<u>\$ 5,639</u>	<u>\$ 6,025</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Election Services Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Intergovernmental	\$ 4,716	\$ 8,200	\$ 5,208	\$ 8,200
Interest Income	135	50	27	50
Total Receipts	4,851	8,250	5,235	8,250
DISBURSEMENTS				
Election Cost	3,205	8,200	2,843	8,200
Total Disbursements	3,205	8,200	2,843	8,200
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,646	50	2,392	50
Cash and Investments - Beginning of Year	6,571	6,571	4,179	4,179
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 8,217</u>	<u>\$ 6,621</u>	<u>\$ 6,571</u>	<u>\$ 4,229</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Law Enforcement Training Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 1,604	\$ 2,000	\$ 1,471	\$ 2,000
Interest Income	23	25	23	30
Total Receipts	1,627	2,025	1,494	2,030
DISBURSEMENTS				
Employee Training	-	1,700	2,512	3,900
Total Disbursements	-	1,700	2,512	3,900
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,627	325	(1,018)	(1,870)
Cash and Investments - Beginning of Year	1,329	1,329	2,347	2,347
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 2,956</u>	<u>\$ 1,654</u>	<u>\$ 1,329</u>	<u>\$ 477</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Prosecuting Attorney Training Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 2,039	\$ 400	\$ 621	\$ 400
Interest Income	9	10	8	10
Total Receipts	2,048	410	629	410
DISBURSEMENTS				
Employee Benefits	-	1,000	809	1,000
Total Disbursements	-	1,000	809	1,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,048	(590)	(180)	(590)
Cash and Investments - Beginning of Year	599	599	779	779
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 2,647</u>	<u>\$ 9</u>	<u>\$ 599</u>	<u>\$ 189</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	P.O.S.T. Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 547	\$ 1,000	\$ 818	\$ 1,000
Interest Income	10	10	7	10
Total Receipts	557	1,010	825	1,010
DISBURSEMENTS				
Miscellaneous	797	797	1,068	1,068
Total Disbursements	797	797	1,068	1,068
RECEIPTS OVER (UNDER) DISBURSEMENTS	(240)	213	(243)	(58)
Cash and Investments - Beginning of Year	500	500	743	743
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 260</u>	<u>\$ 713</u>	<u>\$ 500</u>	<u>\$ 685</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Prosecuting Attorney Administrator Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 5,976	\$ 8,500	\$ 8,839	\$ 13,500
Interest Income	135	50	55	50
Total Receipts	6,111	8,550	8,894	13,550
DISBURSEMENTS				
Miscellaneous	750	1,500	1,155	2,000
Total Disbursements	750	1,500	1,155	2,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	5,361	7,050	7,739	11,550
Cash and Investments - Beginning of Year	9,556	9,556	1,817	1,817
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 14,917</u>	<u>\$ 16,606</u>	<u>\$ 9,556</u>	<u>\$ 13,367</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
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YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Building Maintenance Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Transfers In	48,563	60,000	-	-
Total Receipts	48,563	60,000	-	-
DISBURSEMENTS				
RECEIPTS OVER (UNDER) DISBURSEMENTS	48,563	60,000	-	-
Cash and Investments - Beginning of Year	-	-	-	-
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 48,563</u>	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
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YEARS ENDED DECEMBER 31, 2020 AND 2019**

	CARES Act Grant Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Cares Grant	\$ 35,955	\$ 35,955	\$ -	\$ -
Total Receipts	35,955	35,955	-	-
DISBURSEMENTS				
CARES Disbursements	34,564	35,955	-	-
Total Disbursements	34,564	35,955	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,391	-	-	-
Cash and Investments - Beginning of Year	-	-	-	-
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 1,391</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
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YEARS ENDED DECEMBER 31, 2020 AND 2019**

	COVID-19 Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Cares Grant	\$ 3,405,212	\$ 3,405,212	\$ -	\$ -
Transfers In	53,451	-	-	-
Total Receipts	3,458,663	3,405,212	-	-
DISBURSEMENTS				
CARES Disbursements	3,458,471	3,405,212	-	-
Employee Benefits	37	-	-	-
Payroll Taxes	155	-	-	-
Total Disbursements	3,458,663	3,405,212	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-
Cash and Investments - Beginning of Year	-	-	-	-
CASH AND INVESTMENTS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
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YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Jail Construction Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Sales Tax	\$ 1,567,712	\$ 1,450,000	\$ 1,266,597	\$ 1,050,000
Use Tax	322,776	118,000	21,062	-
Total Receipts	1,890,488	1,568,000	1,287,659	1,050,000
DISBURSEMENTS				
Jail Construction	243,634	1,457,500	559,867	1,050,000
Total Disbursements	243,634	1,457,500	559,867	1,050,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,646,854	110,500	727,792	-
Cash and Investments - Beginning of Year	727,792	727,792	-	-
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 2,374,646</u>	<u>\$ 838,292</u>	<u>\$ 727,792</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
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YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Sheriff Operations Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Grants	\$ 17,696	\$ 38,000	\$ 40,020	\$ 25,000
Sales Tax	1,556,896	1,450,000	1,265,862	1,050,000
Use Tax	322,776	118,000	21,062	-
Transfers In	701,773	1,230,627	930,059	1,230,627
Total Receipts	2,599,141	2,836,627	2,257,003	2,305,627
DISBURSEMENTS				
Automotive	45,740	63,700	130,586	70,519
Board of Prisoners	119,924	125,000	101,412	100,000
DSSSF Grant	14,996	16,000	25,048	25,000
Employee Benefits	342,560	337,226	301,467	260,250
Employee Training	5,308	3,000	-	3,000
Equipment	51,835	57,600	5,111	20,600
Inmate Cost	12,920	15,000	12,081	15,000
Investigation Costs	2,966	3,500	2,542	3,500
Materials and Supplies	29,535	34,500	28,152	41,780
Miscellaneous	8,219	11,100	4,002	13,600
Payroll Taxes	83,860	84,157	75,461	69,000
Pension	136,057	147,715	110,140	120,000
Repairs and Maintenance	58,078	116,620	110,820	108,120
Salaries and Wages	1,322,370	1,341,387	1,178,243	1,231,635
Utilities	44,498	40,000	41,215	40,000
Vehicle	193,604	140,000	130,724	135,000
Transfers Out	8,578	-	-	-
Total Disbursements	2,481,048	2,536,505	2,257,004	2,257,004
RECEIPTS OVER (UNDER) DISBURSEMENTS	118,093	300,122	(1)	48,623
Cash and Investments - Beginning of Year	(1)	(1)	-	-
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 118,092</u>	<u>\$ 300,121</u>	<u>\$ (1)</u>	<u>\$ 48,623</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
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BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Collector Maintenance Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 48,683	\$ 57,000	\$ 54,864	\$ 58,000
Interest Income	8,657	1,400	1,705	1,400
Total Receipts	57,340	58,400	56,569	59,400
DISBURSEMENTS				
Repairs and Maintenance	12,479	200	-	200
Salaries and Wages	2,950	16,000	32,910	32,710
Total Disbursements	15,429	16,200	32,910	32,910
RECEIPTS OVER (UNDER) DISBURSEMENTS	41,911	42,200	23,659	26,490
Cash and Investments - Beginning of Year	156,450	156,450	132,791	132,791
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 198,361</u>	<u>\$ 198,650</u>	<u>\$ 156,450</u>	<u>\$ 159,281</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Prosecuting Attorney Delinquent Tax Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 1	\$ -	\$ -	\$ -
Total Receipts	1	-	-	-
DISBURSEMENTS				
RECEIPTS OVER (UNDER) DISBURSEMENTS	1	-	-	-
Cash and Investments - Beginning of Year	47	47	47	47
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 48</u>	<u>\$ 47</u>	<u>\$ 47</u>	<u>\$ 47</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM
CASH TRANSACTIONS – AGENCY FUNDS - REGULATORY BASIS
DECEMBER 31, 2020**

	Intangible Tax Fund	Commercial Property Surcharge Fund	General School Fund	Tax Sale Surplus Fund	Combined Accumulated Interest Fund	Prosecuting Attorney Retirement Fund	Collector Fund	Sheriff Fund	Sheriff Inmate Fund	Total Agency Funds
ASSETS										
Cash and Investments	\$ -	\$ 26,563	\$ 31,416	\$ 20,052	\$ 63,038	\$ 403	\$ 17,317,291	\$ 12,650	\$ 19,551	\$ 17,490,964
Total Assets	<u>\$ -</u>	<u>\$ 26,563</u>	<u>\$ 31,416</u>	<u>\$ 20,052</u>	<u>\$ 63,038</u>	<u>\$ 403</u>	<u>\$ 17,317,291</u>	<u>\$ 12,650</u>	<u>\$ 19,551</u>	<u>\$ 17,490,964</u>
LIABILITIES AND FUND BALANCES										
Due to Others	\$ -	\$ 26,563	\$ 31,416	\$ 20,052	\$ 63,038	\$ 403	\$ 17,317,291	\$ 12,650	\$ 19,551	\$ 17,490,964
Total Liabilities	<u>\$ -</u>	<u>\$ 26,563</u>	<u>\$ 31,416</u>	<u>\$ 20,052</u>	<u>\$ 63,038</u>	<u>\$ 403</u>	<u>\$ 17,317,291</u>	<u>\$ 12,650</u>	<u>\$ 19,551</u>	<u>\$ 17,490,964</u>
FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ 26,563</u>	<u>\$ 31,416</u>	<u>\$ 20,052</u>	<u>\$ 63,038</u>	<u>\$ 403</u>	<u>\$ 17,317,291</u>	<u>\$ 12,650</u>	<u>\$ 19,551</u>	<u>\$ 17,490,964</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM
CASH TRANSACTIONS – AGENCY FUNDS - REGULATORY BASIS
DECEMBER 31, 2019**

	Intangible Tax Fund	Commercial Property Surcharge Fund	General School Fund	Tax Sale Surplus Fund	Combined Accumulated Interest Fund	Prosecuting Attorney Retirement Fund	Collector Fund	Sheriff Fund	Sheriff Inmate Fund	Total Agency Funds
ASSETS										
Cash and Investments	\$ 27,176	\$ 28,335	\$ 11,371	\$ 20,170	\$ 26,061	\$ 1,185	\$ 16,974,283	\$ 7,909	\$ 25,744	\$ 17,122,234
Total Assets	<u>\$ 27,176</u>	<u>\$ 28,335</u>	<u>\$ 11,371</u>	<u>\$ 20,170</u>	<u>\$ 26,061</u>	<u>\$ 1,185</u>	<u>\$ 16,974,283</u>	<u>\$ 7,909</u>	<u>\$ 25,744</u>	<u>\$ 17,122,234</u>
LIABILITIES AND FUND BALANCES										
Due to Others	\$ 27,176	\$ 28,335	\$ 11,371	\$ 20,170	\$ 26,061	\$ 1,185	\$ 16,974,283	\$ 7,909	\$ 25,744	\$ 17,122,234
Total Liabilities	<u>\$ 27,176</u>	<u>\$ 28,335</u>	<u>\$ 11,371</u>	<u>\$ 20,170</u>	<u>\$ 26,061</u>	<u>\$ 1,185</u>	<u>\$ 16,974,283</u>	<u>\$ 7,909</u>	<u>\$ 25,744</u>	<u>\$ 17,122,234</u>
FUND BALANCES	-	-	-	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 27,176</u>	<u>\$ 28,335</u>	<u>\$ 11,371</u>	<u>\$ 20,170</u>	<u>\$ 26,061</u>	<u>\$ 1,185</u>	<u>\$ 16,974,283</u>	<u>\$ 7,909</u>	<u>\$ 25,744</u>	<u>\$ 17,122,234</u>

See accompanying Notes to Financial Statements.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Stoddard, Missouri (the County) is governed by a three-member board of Commissioner. There are nine elected Constitutional Officers: County Clerk, Treasurer and ex officio Collector, Circuit Clerk, Recorder of Deeds, Sheriff, Assessor, Coroner, Public Administrator and Prosecuting Attorney.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

A. Reporting Entity

As required by accounting principles generally accepted in the United States of America, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of the County.

The County's operations include tax assessments and collections, state/county courts, county recorder, public safety, transportation, economic development, and social and recreation services.

The financial statements referred to above include only the County of Stoddard, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The Senate Bill 40 fund is excluded from these financial statements because a separate standalone financial statement audit is performed.

B. Basis of Presentation

The financial statements are presented using accounting practices prescribed or permitted by Missouri law, which include a statement of receipts, disbursements and changes in cash and investment balances – all governmental funds, a comparative statement of receipts, disbursements and changes in cash and investment balances – budget and actual – all governmental funds, and a statement of assets and liabilities arising from cash transactions – agency funds.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts. The following fund types are used by the County:

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fiduciary Fund Types

Agency funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds or other governmental units. Agency funds are accounted for and reported similarly to the governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other officeholders.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

The financial statements are prepared on the regulatory basis of accounting. This basis of accounting recognizes amounts when received or disbursed in cash and differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, bonds and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financial statements would be presented on the accrual basis of accounting.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Budget and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50 of the Missouri Revised Statutes (RSMo), the County adopts a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their offices or departments for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.
4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.
7. Budgets are prepared and adopted on the cash basis of accounting. State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year 2020 and 2019, for purposes of taxation, was:

	<u>2020</u>	<u>2019</u>
Real Estate	\$ 288,297,817	\$ 280,463,547
Personal Property	140,891,960	135,657,600
Railroad and Utilities	<u>58,187,812</u>	<u>53,630,808</u>
Total	<u>\$ 487,377,589</u>	<u>\$ 469,751,955</u>

During 2020 and 2019, the County Commission approved a \$0.0806 and \$0.0806 tax levy, respectively, per \$100 of assessed valuation of tangible taxable property, for the County's Drainage District Fund.

F. Cash and Investments

Deposits and investments are stated at cost. Cash balances for all the County Treasurer Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balances. Cash equivalents include repurchase agreements and any other instruments with an original maturity of 90 days or less, if applicable. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investment shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in the notes to the financial statements.

G. Interfund Transactions

Legally required transfers are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 2 DEPOSITS AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. County investments are nonnegotiable certificates of deposit. Each fund type's portion of this pool is displayed as "Cash and Investments" under each fund's caption.

Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. The total bank balances as of December 31, 2020 and 2019 were insured through the Federal Deposit Insurance Corporation and securities set by the County's financial institutions.

Summary of Carrying Values

The carrying values of deposits and investments for the years ended December 31, 2020 and 2019 are as follows:

	<u>2020</u>	<u>2019</u>
Cash and Investments for Governmental Funds:		
Cash	\$ 9,196,741	\$ 5,264,852
Investments	<u>3,000,159</u>	<u>3,000,000</u>
Total Governmental Funds	<u><u>\$ 12,196,900</u></u>	<u><u>\$ 8,264,852</u></u>
 Cash and Investments for Agency Funds:		
Cash	<u>\$ 17,490,964</u>	<u>\$ 17,122,234</u>
Total Agency Funds	<u><u>\$ 17,490,964</u></u>	<u><u>\$ 17,122,234</u></u>

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

NOTE 3 LONG-TERM DEBT

On February 5, 2018 the County entered into a direct borrowing agreement to borrow \$57,300 through the U.S. Department of Agriculture to purchase two SUV's and equipment for Law Enforcement. The agreement calls for five annual payments of \$12,602 with an interest rate of 3.25%.

On October 29, 2018, the County entered into a direct borrowing agreement to borrow \$41,400 through the U.S. Department of Agriculture to purchase two SUV's for the Juvenile Officer and Assessor. The agreement calls for five annual payments of \$9,267 with an interest rate of 3.875%.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 3 LONG-TERM DEBT (CONTINUED)

On March 26, 2020, the County entered into a lease purchase agreement (direct borrowing) with First Midwest Bank of Dexter. Proceeds will be used to help finance construction of a new jail. The loan amount of \$9,000,000 matures on April 15, 2060 and carries an interest rate of 3.99%. As of December 31, 2020, the County has drawn down \$3,835,675. The funds drawn down were paid directly to vendors and did not flow through the County's accounts.

The following is a schedule in changes of long-term direct borrowings for the years ended December 31, 2020 and 2019.

	Balance 2019	Additions	Retirement	Balance 2020	Interest Paid
County Jail	\$ -	\$ 3,835,675	\$ -	\$ 3,835,675	\$ 50,775
USDA Loan 2	33,712	-	(33,712)	-	329
Total	<u>\$ 33,712</u>	<u>\$ 3,835,675</u>	<u>\$ (33,712)</u>	<u>\$ 3,835,675</u>	<u>\$ 51,104</u>

	Balance 2018	Additions	Retirement	Balance 2019	Interest Paid
USDA Loan 1	\$ 57,300	\$ -	\$ (57,300)	\$ -	\$ 1,956
USDA Loan 2	41,400	-	(7,688)	33,712	1,579
Total	<u>\$ 98,700</u>	<u>\$ -</u>	<u>\$ (64,988)</u>	<u>\$ 33,712</u>	<u>\$ 3,535</u>

The following is a schedule of future maturities for the years ending December 31, 2020 and 2019:

<u>Year Ending December 31,</u>	<u>Principal Maturities</u>	<u>Interest Maturities</u>	<u>Total</u>
2021	\$ -	\$ 227,882	\$ 227,882
2022	110,962	138,822	249,784
2023	153,201	145,835	299,036
2024	159,427	139,609	299,036
2025	165,906	133,130	299,036
2026-2030	936,310	558,870	1,495,179
2031-2035	1,142,661	352,518	1,495,179
2036-2040	1,167,208	103,695	1,270,903
Total	<u>\$ 3,835,675</u>	<u>\$ 1,800,360</u>	<u>\$ 5,636,035</u>

<u>Year Ending December 31,</u>	<u>Principal Maturities</u>	<u>Interest Maturities</u>	<u>Total</u>
2020	\$ 33,712	\$ 329	\$ 34,041

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 4 OPERATING LEASES

The County entered into an operating lease with First Baptist Church of Bloomfield for a parking lot in the amount of \$48,000 dated September 1, 2020. The agreement calls for 60 monthly payments and the operating lease matures in February 2025. Future minimum operating lease payments as of December 31, 2020 are as follows:

Year Ending December 31	Amount
2021	\$ 9,600.00
2022	9,600.00
2023	9,600.00
2024	9,600.00
2025	5,600.00
	<u>\$ 44,000.00</u>

NOTE 5 INTERFUND TRANSFERS

Transfers between funds for the years ended December 31, 2020 and 2019 are as follows:

	2020		2019	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Revenue Fund	\$ 109,387	\$ 1,988,020	\$ 32,910	\$ 1,050,896
Capital Improvement Fund	1,115,000	-	115,000	-
Special Road and Bridge Fund	-	58,204	-	54,200
Archives Fund	15,000	-	15,500	-
Prosecuting Attorney Retirement Fund	11,628	-	11,628	-
Sheriff Operations Fund	701,773	8,578	930,058	-
Building Maintenance Fund	48,563	-	-	-
COVID-19 Fund	53,451	-	-	-
Total	<u>\$ 2,054,802</u>	<u>\$ 2,054,802</u>	<u>\$ 1,105,096</u>	<u>\$ 1,105,096</u>

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the General Revenue Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 6 LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS)

Plan Description

The County's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. Stoddard County participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with Section 70.600-70.755 of the RSMo. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

Benefits Provided

LAGERS provides retirement, death and disability benefits to employees of participating political subdivisions. All benefits vest after five years of credited service. Employees who retire on or after age 60 (55 for police and fire) with five or more years of service are entitled to an allowance for life based upon the benefit program then in effect for their political subdivision. Employees may retire with an early retirement benefit with a minimum of five years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance. The LAGERS Board of Trustees establishes the benefit plans and provisions that are available for adoption. The political subdivision's governing body adopts all benefits of the plan.

Benefit terms provide for annual post retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 4% of their gross pay to the pension plan. Employer contribution rates are 6.9% (General) and 6.1% (Police) of annual covered payroll for 2020.

For the years ended December 31, 2020 and 2019, the County paid \$165,520 and \$134,894 to LAGERS.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 7 COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

Plan Description

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in sections 50.1000-50.1300 of the RSMo. The board of directors consists of 11 members, nine of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the Governor of Missouri. The board of directors has the authority to adopt rules and regulations for administering the system.

CERF is a mandatory cost-sharing multiple employer retirement system for each county in the state of Missouri, except any city not within a county (which excludes the City of St. Louis) and counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, noncharter county which is not participating in the LAGERS; and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system.

CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after eight years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of eight years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement.

Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system. The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the board of directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling 1-573-632-9203.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 7 COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (CONTINUED)

Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining eight years of creditable service, accumulated employee contributions are refunded to the employee.

The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 4% contribution on behalf of employees. Total contributions remitted to CERF for the years ended December 31, 2020 and 2019 were \$81,432 and \$69,954, respectively.

In addition, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of real estate and personal property tax declarations.
- Twenty dollars on each merchants and manufacturers license issued.
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one dollar on each document recorded.
- Five-ninths of the fee on delinquent property taxes.
- Interest earned on investment of the above collections prior to remittance to CERF.

The County remitted to CERF \$376,250 and \$353,652, respectively, for the years ended December 31, 2020 and 2019.

NOTE 8 PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed \$12,410 and \$11,628, respectively, for the years ended December 31, 2020 and 2019.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 9 CLAIMS COMMITMENTS AND CONTINGENCIES

A. Litigation

The County is subject to various claims and legal proceedings covering a wide range of matters in the ordinary course of its activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition of the County.

B. Compensated Absences

The County provides employees with up to four weeks of paid vacation based upon the number of years of continuous service. Employees receive one week of vacation after the first year of service, two weeks of vacation per year after two years of employment, three weeks of vacation per year after 10 years of employment, and four weeks of vacation per year after 20 years of employment. Vacation days do not carry forward if they are unused. Upon termination, an employee is reimbursed for any unused vacation days. Employees accrue one sick day per month. The County allows employees to have a maximum of 35 days. However, upon termination, employees do not get reimbursed for sick leave.

C. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 10 RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. Insurance is obtained from commercial insurance companies. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo.). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a nonprofit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

NOTE 11 UNCERTAINTIES

The World Health Organization has declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the County, COVID-19 may impact various parts of its 2021 operations and financial results. Management believes the County is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated.

STATE COMPLIANCE SECTION

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
SCHEDULE OF STATE FINDINGS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

SCHEDULE OF STATE FINDINGS

- A. For the year ended December 31, 2020, expenditures exceeded those budgeted in the COVID-19 Fund.

FEDERAL COMPLIANCE SECTION



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

County Commission
County of Stoddard
Bloomfield, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of County of Stoddard (the County) as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the County's financial statements, and have issued our report thereon dated September 30, 2021. We expressed an adverse opinion on the financial statements because the financial statements are prepared on the basis of financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the regulatory basis of accounting, in accordance with regulatory reporting requirements established by the State of Missouri.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2020-001 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The County's Responses to Findings

The County's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

St. Louis, Missouri
September 30, 2021



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

County Commission
County of Stoddard
Ste. Genevieve, Missouri

Report on Compliance for Each Major Federal Program

We have audited County of Stoddard's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020 and 2019. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2020 and 2019.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

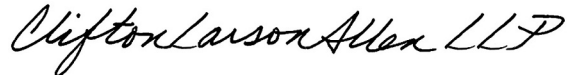
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-002, that we consider to be a significant deficiency.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the County of Stoddard as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise County of Stoddard's basic financial statements. We issued our report thereon dated September 30, 2021, which contained an adverse opinion on those financial statements due to the financial statements not being in accordance with accounting principles generally accepted in the United States of America, and an unmodified opinion on those regulatory basis financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole, on the basis of accounting described in Note 1 to the financial statements.



CliftonLarsonAllen LLP

St. Louis, Missouri
September 30, 2021

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2020**

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	2020 Provided to Subrecipients	2020 Federal Expenditures	2019 Provided to Subrecipients	2019 Federal Expenditures	Total Federal Expenditures
U.S. Department of Interior:							
Direct Program:							
PILT - Payment in Lieu of Taxes	15.226	N/A	\$ -	\$ 7,363	\$ -	\$ -	\$ 7,363
National Wildlife Refuge Fund	15.659	N/A	-	13,707	-	15,809	29,516
Total U.S. Department of Interior			-	21,070	-	15,809	36,879
U.S. Department of Agriculture:							
Passed Through State:							
Missouri Office of Administration							
Schools and Road Grants to States	10.665	N/A	-	242,976	-	-	242,976
U.S. Department of Transportation:							
Passed Through State:							
Highway and Transportation Commission:							
Highway Planning and Construction	20.205	BRO-B103(072)	-	29,443	-	11,011	40,454
Highway Planning and Construction	20.205	BRO-B103(068)	-	-	-	217,036	217,036
Highway Planning and Construction	20.205	BRO-B103(069)	-	-	-	196,993	196,993
Highway Planning and Construction	20.205	BRO-B103(071)	-	-	-	110,170	110,170
Highway Planning and Construction	20.205	BRO-B103(070)	-	-	-	205,331	205,331
Y Highway Reimbursement	20.205	N/A	-	-	-	434,350	434,350
Total Highway Planning and Construction Cluster			-	29,443	-	1,174,891	1,204,334
Total U.S. Department of Transportation			-	29,443	-	1,174,891	1,204,334
U.S. Department of Health and Human Services:							
Passed Through State:							
Missouri Department of Health and Human Services							
Child Support Enforcement Grant	93.563	N/A	-	47,431	-	46,955	94,386
U.S. Department of Treasury:							
Passed Through State:							
Missouri State Treasurer							
COVID19: Coronavirus Relief Fund	21.019	N/A	-	3,405,212	-	-	3,405,212
Election Assistance Commission:							
Passed Through State:							
Missouri Secretary of State							
COVID19: Help America Vote Act Requirements Payments	90.404	N/A	-	34,564	-	-	34,564
U.S. Department of Homeland Security:							
Passed Through State:							
Missouri Department of Public Safety							
Emergency Management Performance Grant	97.042	N/A	-	22,652	-	38,074	60,726
Total Expenditures of Federal Awards			\$ -	\$ 3,803,348	\$ -	\$ 1,275,729	\$ 5,079,077

See Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2020 AND 2019**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Stoddard County (the County) under programs of the federal government for the years ended December 31, 2020 and 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or changes in net position as of the County.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles in the Uniform Guidance, with the exception of CFDA 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principals certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 INDIRECT COST RATE

The County has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

SECTION I - SUMMARY OF THE AUDITORS' RESULTS

Section I – Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:

Unmodified - Regulatory Basis

Internal control over financial reporting:

Material weakness(es) identified?

 X yes

 no

Significant deficiency(ies) identified that are not
considered to be a material weakness(es)?

 yes

 X none reported

Noncompliance material to financial
statements noted?

 yes

 X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

 yes

 X no

Significant deficiency(ies) identified that are not
considered to be a material weakness(es)?

 X yes

 none reported

Type of auditors' report issued on compliance for
major programs:

Unmodified

Any audit findings disclosed that are required to be
reported in accordance with the Uniform Guidance?

 X yes

 no

Identification of major programs:

CFDA Number(s)

Name of Federal Program or Cluster

21.019

Coronavirus Relief Fund

Dollar threshold used to distinguish between type A and type B programs:

 \$ 750,000

Auditee qualified as low-risk auditee?

 yes

 X no

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

SECTION II – FINANCIAL STATEMENT FINDINGS

2020-001 **Type of Finding:** Material Weakness in Internal Controls Over Financial Reporting.

Criteria: GASB requires interfund transfers to be separately presented in the County's financial statements and properly disclosed so the user of the financial statement can understand transfer of government resources between funds.

Condition: Interfund transfers were not recorded to the correct general ledger accounts. Under the regulatory basis of accounting described in Note 1, interfund transfers are accounted for as current period disbursements, separately presented in the statement of receipts and disbursements and disclosed in the notes to the financial statements. The County had separate general ledger accounts for interfund transactions. However, transfers were not recorded to these accounts. As a result, interfund transfers were comingled with general disbursements and not properly segregated.

Context: Material audit adjustments were required to properly present and disclose interfund transfers. Transfers recorded incorrectly totaled \$633,628.

Effect: Inaccurate and material errors in internal and external financial statements could potentially mislead users.

Cause: The County's internal controls over financial reporting were not designed to properly segregate interfund transfers.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend that the County ensure the proper general ledger accounts are created to allow an individual to post transfers to the correct accounts. In addition, we recommend management train staff members on how to properly record interfund transfers. A review process should also monitor for errors in recording transfers.

Views of Responsible Officials and Planned Corrective Actions: The County agrees and is developing a process to ensure interfund transfers are recorded properly.

**COUNTY OF STODDARD
BLOOMFIELD, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

SECTION III – FEDERAL AWARD FINDINGS

2020-002 **Federal Grantor:** Department of Interior, Department of Health and Human Services, Department of Transportation

Pass-Through Grantor: Highway and Transportation Commission and Missouri Department of Health and Human Services

Federal CFDA Number: 15.659, 93.563, 20.205

Program Title: National Wildlife Refuge Fund, Child Support Enforcement, Highway Planning and Construction

Award Years: 2020 and 2019

Type of Finding: Significant Deficiency in Internal Control over Compliance

Criteria: Title 2 U.S. *Code of Federal Regulations* Part 200, requires auditees to prepare an accurate SEFA containing awards expended, CFDA title and number, award number, name of the Federal agency, and name of the pass-through entity.

Condition: The Schedule of Expenditures of Federal Awards (SEFA) contained errors and incorrectly reported federal expenditures for 15.659, 93.563, and 20.205.

Effect: Federal expenditures on the SEFA were incorrect.

Questioned Costs: None.

Cause: Management mistakenly omitted certain federal expenditures and reported revenue rather than actual expenditures.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend management reconcile the SEFA with the general ledger at year end to ensure that all costs are captured. Actual expenditures should also be reported rather than revenue.

Views of Responsible Officials: There is no disagreement with the audit finding.



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FAX: (573) 568-2194
clerk-sc@semo.net

CECIL WEEKS, CLERK OF THE STODDARD COUNTY COMMISSION

STODDARD COUNTY CORRECTIVE ACTION PLAN YEARS ENDED DECEMBER 31, 2019 AND 2020

Stoddard County respectfully submits the following corrective action plan for the year ended December 31, 2020 and 2019.

Audit period: 1/1/2019 – 12/31/2020

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FINANCIAL STATEMENT AUDIT

MATERIAL WEAKNESS

2020-001 Financial Reporting

Recommendation: We recommend that the County ensure the proper general ledger accounts are created to allow an individual to post transfers to the correct accounts. In addition, we recommend management train staff members on how to properly record inter-fund transfers. A review process should also monitor for errors in recording transfers.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: The County agrees and is developing a process to ensure interfund transfers are recorded to the correct general ledger accounts.

Name(s) of the contact person(s) responsible for corrective action: Cecil Weeks

Planned completion date for corrective action plan: December 31, 2021

FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

Department of Interior, Department of Health and Human Services, Department of Transportation

2020-002 National Wildlife Refuge Fund, Child Support Enforcement, Highway Planning and Construction – CFDA No. 15.659, 93.563, 20.205

Recommendation: We recommend management reconcile the SEFA with the general ledger at year end to ensure that all costs are captured. Actual expenditures should also be reported rather than revenue.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Management will reconcile the SEFA with the general ledger at year end to ensure that all costs are captured and reported actual expenditures.

Name(s) of the contact person(s) responsible for corrective action: Cecil Weeks
Planned completion date for corrective action plan: December 31, 2021

If there are any questions regarding this plan, please call Cecil Weeks at (573)568-3339

Sincerely,

A handwritten signature in blue ink, appearing to read "Cecil Weeks", with a stylized flourish at the end.

Cecil Weeks, Stoddard County Clerk



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Pike County, Missouri

The Office of the State Auditor contracted for an audit of Pike County's financial statements for the 2 years ended December 31, 2020, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by CliftonLarsonAllen, LLP, is attached.

Nicole R. Galloway, CPA
State Auditor

November 2021
Report No. 2021-103



Nicole Galloway, CPA
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Pike County

2020-001	The county ensure the proper general ledger accounts are created to allow an individual to post transfers to the correct accounts. In addition, we recommend management train other staff members on how to properly record interfund transfers. A review process should also monitor for error in recording transfers.
2020-002	Management reconcile the Schedule of Expenditures of Federal Awards (SEFA) with the general ledger at year end to ensure that all costs are captured. Actual expenditures should also be reported rather than revenue.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEARS ENDED DECEMBER 31, 2020 AND 2019



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BOWLING GREEN, MISSOURI
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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

County Commission
County of Pike
Bowling Green, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the County of Pike (the County), Missouri, which comprise cash and investments for each fund as of December 31, 2020 and 2019, and the related statements of cash receipts, and disbursements and disbursements-budget and actual for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting, a financial reporting framework prescribed or permitted by Missouri law as described in Note 1 of the accompanying financial statements. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2020 and 2019, or changes in financial position thereof for the years then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and investments of each fund of the County as of December 31, 2020 and 2019, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the financial reporting provisions prescribed or permitted by Missouri law described in Note 1.

Other Matters


Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County’s financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2021, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

St. Louis, Missouri
September 30, 2021

FINANCIAL STATEMENTS

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020**

	Cash and Investments January 1, 2020	Receipts 2020	Disbursements 2020	Cash and Investments December 31, 2020
General Revenue Fund	\$ 2,065,690	\$ 2,545,662	\$ (2,279,337)	\$ 2,332,015
Payroll Fund	113,573	9,830	(116,207)	7,196
Law Enforcement Sales Tax Fund	(33,038)	1,754,621	(1,611,559)	110,024
Special Road and Bridge Fund	968,664	2,554,796	(2,340,546)	1,182,914
Assessment Fund	96,966	371,582	(353,699)	114,849
911 Fund	-	-	-	-
Special Election Fund	9,524	152,373	(154,421)	7,476
Law Enforcement Training Fund	774	1,134	(1,754)	154
Prosecuting Attorney Training Fund	1,072	1,187	(820)	1,439
Recorder Fund	52,464	26,265	(10,598)	68,131
Help America Vote Act Fund	-	-	-	-
5% Statute Cost Election Fund	1,362	274	-	1,636
Law Enforcement Restitution Fund	46,425	10,771	(14,963)	42,233
Hospital Fund	26	932,625	(843,311)	89,340
Domestic Violence Fund	1,930	3,264	(3,614)	1,580
CARES Act Fund	-	2,150,342	(2,137,749)	12,593
Administrative Handling Fund	17,356	2,431	(5,599)	14,188
Sheriffs Revolving Fund	7,672	12,857	(5,181)	15,348
Inmate Security Fund	29,590	45,206	(53,054)	21,742
Civil Fees Fund	3,054	15,511	(14,706)	3,859
Total	<u>\$ 3,383,104</u>	<u>\$ 10,590,731</u>	<u>\$ (9,947,118)</u>	<u>\$ 4,026,717</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2019**

	Cash and Investments January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Investments December 31, 2019
General Revenue Fund	\$ 1,913,235	\$ 2,499,627	\$ (2,347,172)	\$ 2,065,690
Payroll Fund	6,666	122,021	(15,114)	113,573
Law Enforcement Sales Tax Fund	4,817	1,490,726	(1,528,581)	(33,038)
Special Road and Bridge Fund	650,430	3,029,191	(2,710,957)	968,664
Assessment Fund	102,364	341,832	(347,230)	96,966
911 Fund	21,450	1	(21,451)	-
Special Election Fund	16,928	30,662	(38,066)	9,524
Law Enforcement Training Fund	946	2,991	(3,163)	774
Prosecuting Attorney Training Fund	1,274	720	(922)	1,072
Recorder Fund	39,372	23,996	(10,904)	52,464
Help America Vote Act Fund	999	-	(999)	-
5% Statute Cost Election Fund	3,615	1,127	(3,380)	1,362
Law Enforcement Restitution Fund	34,849	11,576	-	46,425
Hospital Fund	75,952	876,158	(952,084)	26
Domestic Violence Fund	2,187	4,160	(4,417)	1,930
CARES Act Fund	-	-	-	-
Administrative Handling Fund	18,651	2,978	(4,273)	17,356
Sheriffs Revolving Fund	2,094	7,585	(2,007)	7,672
Inmate Security Fund	18,431	19,795	(8,636)	29,590
Civil Fees Fund	8,795	23,200	(28,941)	3,054
Total	<u>\$ 2,923,055</u>	<u>\$ 8,488,346</u>	<u>\$ (8,028,297)</u>	<u>\$ 3,383,104</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	General Revenue Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges For Services	\$ 378,797	\$ 444,170	\$ 412,425	\$ 454,330
Interest	23,946	32,000	32,150	12,500
Intergovernmental	36,624	46,442	44,441	48,010
Other	160,442	70,174	268,563	290,959
Property Tax	898,711	860,000	869,772	830,000
Sales Tax	930,514	865,000	872,276	850,000
Transfers In	116,628	50,000	-	73,000
Total	2,545,662	2,367,786	2,499,627	2,558,799
DISBURSEMENTS				
Capital Improvement	25,601	50,000	116,646	250,635
Child Support	23,386	22,504	21,697	22,087
Circuit Clerk	21,113	30,015	28,273	28,472
Circuit Court	2,892	24,300	7,930	24,300
Circuit Judge	48,274	57,750	37,592	50,500
Civil Defense And Emergency	20,607	23,500	21,383	23,500
Collector	98,835	102,731	103,613	103,502
Coroner	37,759	43,049	40,124	39,512
County Commission	269,545	273,072	262,604	272,462
Economic Development	61,345	63,044	62,403	62,539
Extension Office	63,834	66,577	65,539	67,182
Janitor	32,751	34,012	31,788	32,953
Juvenile	48,929	67,410	48,646	59,736
Non Departmental	386,844	397,737	407,715	489,701
Prosecuting Attorney	378,605	398,872	383,476	399,554
Public Administrator	69,664	64,934	61,606	60,729
Recorder	97,689	100,172	94,189	95,987
Security	146	-	-	-
Treasurer	90,056	95,145	92,293	98,359
Voter Registration	35,012	35,012	25,900	30,917
Transfers Out	466,450	417,950	433,755	327,173
Total	2,279,337	2,367,786	2,347,172	2,539,800
RECEIPTS OVER (UNDER) DISBURSEMENTS	266,325	-	152,455	18,999
Cash and Investments - Beginning of Year	2,065,690	2,065,690	1,913,235	1,913,235
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 2,332,015</u>	<u>\$ 2,065,690</u>	<u>\$ 2,065,690</u>	<u>\$ 1,932,234</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Payroll Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Other	\$ 9,830	\$ -	\$ 13,233	\$ -
Transfers In	-	-	108,788	-
Total Receipts	<u>9,830</u>	<u>-</u>	<u>122,021</u>	<u>-</u>
DISBURSEMENTS				
Other	7,418	-	15,114	-
Transfers Out	108,789	-	-	-
Total Disbursements	<u>116,207</u>	<u>-</u>	<u>15,114</u>	<u>-</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(106,377)	-	106,907	-
Cash and Investments - Beginning of Year	<u>113,573</u>	<u>113,573</u>	<u>6,666</u>	<u>6,666</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 7,196</u>	<u>\$ 113,573</u>	<u>\$ 113,573</u>	<u>\$ 6,666</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Law Enforcement Sales Tax Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 44,819	\$ 36,660	\$ 36,844	\$ 43,000
Interest	1,393	150	2,018	100
Intergovernmental	183,556	232,292	237,469	299,000
Other	118,107	17,845	20,824	19,550
Sales Tax	1,011,729	950,000	958,032	940,000
Transfers In	395,017	311,606	235,539	263,500
Total Receipts	<u>1,754,621</u>	<u>1,548,553</u>	<u>1,490,726</u>	<u>1,565,150</u>
DISBURSEMENTS				
Fringe Benefits	15,157	16,000	-	19,000
Infrastructure	58,788	64,800	91,892	68,000
Insurance	209,777	215,545	213,630	227,360
Materials and Supplies	48,499	50,000	55,138	50,000
Other	5,175	10,500	8,489	20,000
Payroll Taxes	61,287	66,164	59,241	64,482
Pension Expense	31,239	51,859	51,781	60,588
Prison Cost	210,268	140,000	153,786	135,000
Safety Materials	1,570	1,800	1,015	2,000
Vehicles and Autos	138,089	67,000	82,613	67,200
Wages	831,710	864,885	810,996	851,357
Total Disbursements	<u>1,611,559</u>	<u>1,548,553</u>	<u>1,528,581</u>	<u>1,564,987</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	143,062	-	(37,855)	163
Cash and Investments - Beginning of Year	<u>(33,038)</u>	<u>(33,038)</u>	<u>4,817</u>	<u>4,817</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 110,024</u>	<u>\$ (33,038)</u>	<u>\$ (33,038)</u>	<u>\$ 4,980</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Special Road and Bridge Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Intergovernmental	689,209	1,186,400	1,305,644	1,288,499
Property Tax	728,298	670,000	666,943	650,000
Sales Tax	1,011,680	950,000	958,018	936,000
Other	94,016	18,500	12,779	20,500
Interest	9,447	9,000	12,807	2,900
Transfers In	22,146	-	73,000	-
Total Receipts	<u>2,554,796</u>	<u>2,833,900</u>	<u>3,029,191</u>	<u>2,897,899</u>
DISBURSEMENTS				
Equipment	-	2,000	2,046	2,000
Fringe Benefits	22,382	23,500	-	26,000
Infrastructure	255,195	787,400	858,111	997,934
Insurance	123,052	135,000	118,742	135,000
Materials and Supplies	723,564	674,000	695,120	665,000
Payroll Taxes	43,440	44,598	40,657	42,450
Pension Expense	51,779	57,392	56,312	57,246
Safety Materials	4,816	5,000	4,231	5,000
Transfers Out	73,000	45,000	22,146	73,000
Vehicles and Autos	450,857	477,034	364,970	339,269
Wages	592,461	582,976	548,622	555,000
Total Disbursements	<u>2,340,546</u>	<u>2,833,900</u>	<u>2,710,957</u>	<u>2,897,899</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	214,250	-	318,234	-
Cash and Investments - Beginning of Year	<u>968,664</u>	<u>968,664</u>	<u>650,430</u>	<u>650,430</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 1,182,914</u></u>	<u><u>\$ 968,664</u></u>	<u><u>\$ 968,664</u></u>	<u><u>\$ 650,430</u></u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Assessment Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 258,438	\$ 230,000	\$ 238,679	\$ 205,500
Intergovernmental	35,018	40,431	40,431	40,026
Other	23,078	18,300	26,505	18,600
Interest	600	100	644	300
Transfers In	54,448	44,844	35,573	45,177
Total Receipts	<u>371,582</u>	<u>333,675</u>	<u>341,832</u>	<u>309,603</u>
DISBURSEMENTS				
Equipment	21,527	31,570	17,922	22,200
Fringe Benefits	-	1,000	-	1,000
Insurance	33,584	37,000	32,291	37,000
Materials and Supplies	41,449	50,000	40,169	47,800
Mileage and Training	6,061	10,000	3,044	10,000
Other	2,619	9,000	3,616	9,000
Payroll Taxes	15,320	17,663	15,341	16,978
Pension Expense	18,572	22,318	20,490	22,053
Wages	214,567	230,888	214,357	221,936
Total Disbursements	<u>353,699</u>	<u>409,439</u>	<u>347,230</u>	<u>387,967</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	17,883	(75,764)	(5,398)	(78,364)
Cash and Investments - Beginning of Year	<u>96,966</u>	<u>96,966</u>	<u>102,364</u>	<u>102,364</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 114,849</u>	<u>\$ 21,202</u>	<u>\$ 96,966</u>	<u>\$ 24,000</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	911 Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest	\$ -	\$ -	\$ 1	\$ -
Total Receipts	-	-	1	-
DISBURSEMENTS				
Other	-	-	21,451	-
Total Disbursements	-	-	21,451	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	(21,450)	-
Cash and Investments - Beginning of Year	-	-	21,450	21,450
CASH AND INVESTMENTS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,450</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Special Election Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Intergovernmental	92,270	94,461	28,613	31,200
Interest	103	50	49	50
Transfers In	60,000	60,000	2,000	25,000
Total Receipts	<u>152,373</u>	<u>154,511</u>	<u>30,662</u>	<u>56,250</u>
DISBURSEMENTS				
Contract Services	2,700	2,400	600	1,200
Materials and Supplies	68,253	74,000	28,931	28,000
Other	53,386	49,961	1,607	3,900
Service	30,082	28,150	6,928	8,400
Total Disbursements	<u>154,421</u>	<u>154,511</u>	<u>38,066</u>	<u>41,500</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,048)	-	(7,404)	14,750
Cash and Investments - Beginning of Year	<u>9,524</u>	<u>9,524</u>	<u>16,928</u>	<u>16,928</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 7,476</u>	<u>\$ 9,524</u>	<u>\$ 9,524</u>	<u>\$ 31,678</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Law Enforcement Training Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 1,134	\$ 1,300	\$ 1,991	\$ 1,400
Transfers In	-	1,000	1,000	1,000
Total Receipts	<u>1,134</u>	<u>2,300</u>	<u>2,991</u>	<u>2,400</u>
DISBURSEMENTS				
Mileage and Training	<u>1,754</u>	<u>2,500</u>	<u>3,163</u>	<u>2,400</u>
Total Disbursements	<u>1,754</u>	<u>2,500</u>	<u>3,163</u>	<u>2,400</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(620)	(200)	(172)	-
Cash and Investments - Beginning of Year	<u>774</u>	<u>774</u>	<u>946</u>	<u>946</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 154</u>	<u>\$ 574</u>	<u>\$ 774</u>	<u>\$ 946</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Prosecuting Attorney Training Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 1,187	\$ 500	\$ 720	\$ 350
Total Receipts	<u>1,187</u>	<u>500</u>	<u>720</u>	<u>350</u>
DISBURSEMENTS				
Equipment	-	500	-	500
Mileage and Training	<u>820</u>	<u>1,200</u>	<u>922</u>	<u>800</u>
Total Disbursements	<u>820</u>	<u>1,700</u>	<u>922</u>	<u>1,300</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	367	(1,200)	(202)	(950)
Cash and Investments - Beginning of Year	<u>1,072</u>	<u>1,072</u>	<u>1,274</u>	<u>1,274</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 1,439</u>	<u>\$ (128)</u>	<u>\$ 1,072</u>	<u>\$ 324</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Recorder Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 26,097	\$ 39,000	\$ 23,861	\$ 17,000
Interest	168	100	135	50
Total Receipts	<u>26,265</u>	<u>39,100</u>	<u>23,996</u>	<u>17,050</u>
DISBURSEMENTS				
Contract Services	8,507	15,000	6,281	4,000
Equipment	1,330	6,000	3,450	3,000
Materials and Supplies	761	6,000	1,173	5,000
Total Disbursements	<u>10,598</u>	<u>27,000</u>	<u>10,904</u>	<u>12,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	15,667	12,100	13,092	5,050
Cash and Investments - Beginning of Year	<u>52,464</u>	<u>52,464</u>	<u>39,372</u>	<u>39,372</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 68,131</u>	<u>\$ 64,564</u>	<u>\$ 52,464</u>	<u>\$ 44,422</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Help America Vote Act Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS	\$ -	\$ -	\$ -	\$ -
DISBURSEMENTS				
Program Fee	-	-	999	-
Total Disbursements	-	-	999	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	(999)	-
Cash and Investments - Beginning of Year	-	-	999	999
CASH AND INVESTMENTS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 999</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	5% Statute Cost Election Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 274	\$ 4,400	\$ 1,127	\$ 1,100
Total Receipts	<u>274</u>	<u>4,400</u>	<u>1,127</u>	<u>1,100</u>
DISBURSEMENTS				
Equipment	-	3,500	2,630	3,500
Materials and Supplies	-	700	750	750
Total Disbursements	<u>-</u>	<u>4,200</u>	<u>3,380</u>	<u>4,250</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	274	200	(2,253)	(3,150)
Cash and Investments - Beginning of Year	<u>1,362</u>	<u>1,362</u>	<u>3,615</u>	<u>3,615</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 1,636</u>	<u>\$ 1,562</u>	<u>\$ 1,362</u>	<u>\$ 465</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Law Enforcement Restitution Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 10,632	\$ 12,000	\$ 11,144	\$ 12,000
Interest	139	400	432	60
Total Receipts	<u>10,771</u>	<u>12,400</u>	<u>11,576</u>	<u>12,060</u>
DISBURSEMENTS				
Program Fee	<u>14,963</u>	<u>12,000</u>	<u>-</u>	<u>12,060</u>
Total Disbursements	<u>14,963</u>	<u>12,000</u>	<u>-</u>	<u>12,060</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(4,192)	400	11,576	-
Cash and Investments - Beginning of Year	<u>46,425</u>	<u>46,425</u>	<u>34,849</u>	<u>34,849</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 42,233</u></u>	<u><u>\$ 46,825</u></u>	<u><u>\$ 46,425</u></u>	<u><u>\$ 34,849</u></u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Hospital Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest	\$ 2,315	\$ -	\$ 4,523	\$ 1,000
Sales Tax	930,310	-	871,635	770,000
Total Receipts	<u>932,625</u>	<u>-</u>	<u>876,158</u>	<u>771,000</u>
DISBURSEMENTS				
Principal and Interest Payments on Debt	428,104	-	428,580	429,440
Program Fee	415,207	-	523,504	340,560
Total Disbursements	<u>843,311</u>	<u>-</u>	<u>952,084</u>	<u>770,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	89,314	-	(75,926)	1,000
Cash and Investments - Beginning of Year	<u>26</u>	<u>26</u>	<u>75,952</u>	<u>75,952</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 89,340</u></u>	<u><u>\$ 26</u></u>	<u><u>\$ 26</u></u>	<u><u>\$ 76,952</u></u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Domestic Violence Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 3,264	\$ -	\$ 4,160	\$ 4,200
Total Receipts	3,264	-	4,160	4,200
DISBURSEMENTS				
Program Fee	3,614	-	4,417	4,200
Total Disbursements	3,614	-	4,417	4,200
RECEIPTS OVER (UNDER) DISBURSEMENTS	(350)	-	(257)	-
Cash and Investments - Beginning of Year	1,930	1,930	2,187	2,187
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 1,580</u>	<u>\$ 1,930</u>	<u>\$ 1,930</u>	<u>\$ 2,187</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	CARES Act Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Cares Act Grant	2,150,342	-	\$ -	\$ -
Total Receipts	2,150,342	-	-	-
DISBURSEMENTS				
Cares Act Disbursements	2,137,749	-	-	-
Total Disbursements	2,137,749	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	12,593	-	-	-
Cash and Investments - Beginning of Year	-	-	-	-
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 12,593</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Administrative Handling Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 2,431	\$ -	\$ 2,978	\$ -
Total Receipts	<u>2,431</u>	<u>-</u>	<u>2,978</u>	<u>-</u>
DISBURSEMENTS				
Office	5,599	-	4,273	-
Total Disbursements	<u>5,599</u>	<u>-</u>	<u>4,273</u>	<u>-</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (3,168)	\$ -	\$ (1,295)	\$ -
Cash and Investments - Beginning of Year	<u>17,356</u>	<u>17,356</u>	<u>18,651</u>	<u>18,651</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 14,188</u>	<u>\$ 17,356</u>	<u>\$ 17,356</u>	<u>\$ 18,651</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Sheriffs Revolving Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 12,857	\$ -	\$ 7,585	\$ -
Total Receipts	12,857	-	7,585	-
DISBURSEMENTS				
Office	5,181	-	2,007	-
Total Disbursements	5,181	-	2,007	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 7,676	\$ -	\$ 5,578	\$ -
Cash and Investments - Beginning of Year	7,672	7,672	2,094	2,094
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 15,348</u>	<u>\$ 7,672</u>	<u>\$ 7,672</u>	<u>\$ 2,094</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Inmate Security Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 45,206	\$ -	\$ 19,795	\$ -
Total Receipts	<u>45,206</u>	<u>-</u>	<u>19,795</u>	<u>-</u>
DISBURSEMENTS				
Office	<u>53,054</u>	<u>-</u>	<u>8,636</u>	<u>-</u>
Total Disbursements	<u>53,054</u>	<u>-</u>	<u>8,636</u>	<u>-</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (7,848)	\$ -	\$ 11,159	\$ -
Cash and Investments - Beginning of Year	<u>29,590</u>	<u>29,590</u>	<u>18,431</u>	<u>18,431</u>
CASH AND INVESTMENTS - END OF YEAR	<u><u>\$ 21,742</u></u>	<u><u>\$ 29,590</u></u>	<u><u>\$ 29,590</u></u>	<u><u>\$ 18,431</u></u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS (CONTINUED)
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	Civil Fees Fund			
	2020		2019	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 15,511	\$ -	\$ 23,200	\$ -
Total Receipts	15,511	-	23,200	-
DISBURSEMENTS				
Program Operations	14,706	-	28,941	-
Total Disbursements	14,706	-	28,941	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 805	\$ -	\$ (5,741)	\$ -
Cash and Investments - Beginning of Year	3,054	3,054	8,795	8,795
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 3,859</u>	<u>\$ 3,054</u>	<u>\$ 3,054</u>	<u>\$ 8,795</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM
CASH TRANSACTIONS – AGENCY FUNDS - REGULATORY BASIS
DECEMBER 31, 2020**

	Collector Fund	The 30 Fund	Fines Fund	Grand Total Agency
ASSETS				
Cash and Investments	\$ 13,904,339	\$ 17,984	\$ 32,194	\$ 13,954,517
Total Assets	<u>\$ 13,904,339</u>	<u>\$ 17,984</u>	<u>\$ 32,194</u>	<u>\$ 13,954,517</u>
LIABILITIES AND FUND BALANCES				
Liabilities	\$ 13,904,339	\$ 17,984	\$ 32,194	\$ 13,954,517
Total Liabilities	<u>\$ 13,904,339</u>	<u>\$ 17,984</u>	<u>\$ 32,194</u>	<u>\$ 13,954,517</u>
FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 13,904,339</u>	<u>\$ 17,984</u>	<u>\$ 32,194</u>	<u>\$ 13,954,517</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM
CASH TRANSACTIONS – AGENCY FUNDS - REGULATORY BASIS
DECEMBER 31, 2019**

	Collector Fund	The 30 Fund	Fines Fund	Grand Total Agency
ASSETS				
Cash and Investments	\$ 13,886,415	\$ 47,584	\$ 34,409	\$ 13,968,408
Total Assets	<u>\$ 13,886,415</u>	<u>\$ 47,584</u>	<u>\$ 34,409</u>	<u>\$ 13,968,408</u>
LIABILITIES AND FUND BALANCES				
Liabilities	\$ 13,886,415	\$ 47,584	\$ 34,409	\$ 13,968,408
Total Liabilities	<u>\$ 13,886,415</u>	<u>\$ 47,584</u>	<u>\$ 34,409</u>	<u>\$ 13,968,408</u>
FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 13,886,415</u>	<u>\$ 47,584</u>	<u>\$ 34,409</u>	<u>\$ 13,968,408</u>

See accompanying Notes to Financial Statements.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Pike, Missouri (the County), which is governed by a three-member board of commissioners, was established in 1818 by an Act of the Missouri Territory. In addition to the three Commissioners, there are eleven elected Constitutional Officers: Assessor, County Clerk, Collector of Revenue, Coroner, Circuit Clerk, Prosecuting Attorney, Public Administrator, Recorder of Deeds, Sheriff, Surveyor, and Treasurer.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

A. Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of the County.

The County's operations include tax assessments and collections, state/county courts, county recorder, police protection, transportation, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of the County of Pike, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The Senate Bill 40 fund is excluded from these financial statements because a separate standalone financial statement audit is performed.

B. Basis of Presentation

The financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which include a statement of receipts, disbursements and changes in cash and investment balances – all governmental funds, a comparative statement of receipts, disbursements and changes in cash and investment balances – budget and actual – all governmental funds, and a statement of assets and liabilities arising from cash transactions – agency funds.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts. The following fund types are used by the County:

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

Fiduciary Fund Types

Agency funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds or other governmental units. Agency funds are accounted for and reported similarly to the governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other agency operations.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

The financial statements are prepared on the regulatory basis of accounting. This basis of accounting recognizes amounts when received or disbursed in cash and differs from accounting principles generally accepted in the United States of America.

As a result of using this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, bonds, and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financial statements would be presented on the accrual basis of accounting.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Budget and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50 of the Missouri Revised Statutes (RSMo), the County adopts a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their offices or departments for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.
4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.
7. Budgets are prepared and adopted on the cash basis of accounting. State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year 2020 and 2019, for purposes of taxation, was:

	2020	2019
Real Estate	\$ 156,021,390	\$ 153,098,560
Personal Property	65,698,698	64,992,629
Railroad and Utilities	74,720,978	73,252,666
Total	<u>\$ 296,441,066</u>	<u>\$ 291,343,855</u>

During 2020 and 2019, the County Commission approved a \$0.8367 and \$0.8367 tax levy, respectively, per \$100 of assessed valuation of tangible taxable property, for purposes of County taxation, as follows:

	2020	2019
General Revenue Fund	\$ 0.2927	\$ 0.2927
Hospital Fund	0.2200	0.2200
Special Road and Bridge Fund	0.3240	0.3240
Total	<u>\$ 0.8367</u>	<u>\$ 0.8367</u>

F. Cash Deposits and Investments

Deposits and investments are stated at cost. Cash balances for all the County Treasurer Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balances. Cash equivalents include repurchase agreements and any other instruments with an original maturity of 90 days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investment shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in the notes to the financial statements.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Interfund Transactions

Legally required transfers are reported as “transfers in” by the recipient fund and as “transfers out” by the disbursing fund.

NOTE 2 DEPOSITS AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. County investments are nonnegotiable certificates of deposit. Each fund type's portion of this pool is displayed as "Cash and Investments" under each fund's caption.

Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. As of December 31, 2020 and 2019, the County's collateral was below the amount of uninsured deposits.

Summary of Carrying Values

The carrying values of deposits and investments shown above are included in the financial statements at December 31, 2020 and 2019 as follows:

	<u>2020</u>	<u>2019</u>
Cash and Investments for Governmental Funds:		
Cash	\$ 511,788	\$ 348,750
Investments	3,514,930	3,034,354
Total Governmental Funds	<u>\$ 4,026,718</u>	<u>\$ 3,383,104</u>
	<u>2020</u>	<u>2019</u>
Cash and Investments for Agency Funds:		
Cash	\$ 13,954,517	\$ 13,968,408
Investments	-	-
Total Agency Funds	<u>\$ 13,954,517</u>	<u>\$ 13,968,408</u>

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

NOTE 3 LONG-TERM DEBT

On August 16, 2012, the County issued a \$3,655,000 refunding certificate of participation Series 2012 with Bank of Nevada, a direct placement. The refunding certificate of participation calls for annual principal and semiannual interest payments starting on December 1, 2012, with a maturity date of December 1, 2021. The refunding certificate of participation calls for interest of 2.870%.

The following is a schedule of payments made under the agreement in 2020.

Description	Balance 12/31/2019	Additions	Payments	Balance 12/31/2020	Interest Paid	Amounts Due Within One Year
Series 2012	\$ 805,000	\$ -	\$ (405,000)	\$ 400,000	\$ 23,104	\$ 400,000
Total	\$ 805,000	\$ -	\$ (405,000)	\$ 400,000	\$ 23,104	\$ 400,000

The future payments for the loan as of December 31, 2020 are as follows:

Year Ending December 31,	Interest	Principal	Total
2021	\$ 11,480	\$ 400,000	411,480
Total	\$ 11,480	\$ 400,000	\$ 411,480

The following is a schedule of payments made under the agreement as of December 31, 2019:

Description	Balance 12/31/2018	Additions	Payments	Balance 12/31/2019	Interest Paid	Amounts Due Within One Year
Series 2012	\$ 1,200,000	\$ -	\$ (395,000)	\$ 805,000	\$ 34,440	\$ 405,000
Total	\$ 1,200,000	\$ -	\$ (395,000)	\$ 805,000	\$ 34,440	\$ 405,000

The future payments for the certificate of participation direct placement as of December 31, 2019 are as follows:

Year Ending December 31,	Interest	Principal	Total
2020	\$ 23,104	\$ 405,000	\$ 428,104
2021	11,480	400,000	411,480
Total	\$ 34,584	\$ 805,000	\$ 839,584

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 4 INTERFUND TRANSFERS

Transfers between funds for the years ended December 31, 2020 and 2019 are as follows:

	2020		2019	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Revenue Fund	\$ 116,628	\$ 466,450	\$ -	\$ 433,755
Payroll Fund	-	108,789	108,789	-
Law Enforcement Sales Tax Fund	395,017	-	235,539	-
Special Road and Bridge Fund	22,146	73,000	73,000	22,146
Assessment Fund	54,448	-	35,573	-
Special Election Fund	60,000	-	2,000	-
Law Enforcement Training Fund	-	-	1,000	-
Total	<u>\$ 648,239</u>	<u>\$ 648,239</u>	<u>\$ 455,901</u>	<u>\$ 455,901</u>

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the General Revenue Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 5 LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS)

Plan Description

The County of Pike's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The County of Pike participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with Section 70.600-70.755 RSMo. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

Benefits Provided

LAGERS provides retirement, death and disability benefits to employees of participating political subdivisions. All benefits vest after five years of credited service. Employees who retire on or after age 60 (55 for police and fire) with five or more years of service are entitled to an allowance for life based upon the benefit program then in effect for their political subdivision. Employees may retire with an early retirement benefit with a minimum of five years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 5 LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (CONTINUED)

Benefits Provided (Continued)

Benefit terms provide for annual post retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 4% of their gross pay to the pension plan. Employer contribution rates are 9.6% (General) and 9.7% (Police) of annual covered payroll.

For the years ended December 31, 2020 and 2019, the County paid \$279,498 and \$238,400 to LAGERS, respectively.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 6 COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

Plan Description

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in sections 50.1000-50.1300 of RSMo. The board of directors consists of eleven members, nine of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the Governor of Missouri. The board of directors has the authority to adopt rules and regulations for administering the system. CERF is a mandatory cost-sharing multi-employer retirement system for each county in the state of Missouri, except counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the LAGERS; and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system. CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after eight years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of eight years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55.

Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

CERF issues audited financial statements. Copies of these statements may be obtained from the board of directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling 1-573-632-9203.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 6 COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining eight years of creditable service, accumulated employee contributions are refunded to the employee.

The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. During December 31, 2020 and 2019 the County collected and remitted to CERF, employee contributions of \$14,129 and \$72,525, respectively, for the years then ended December 31, 2020 and 2019.

In addition, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of real estate and personal property tax declarations.
- Twenty dollars on each merchants and manufacturers license issued.
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one dollar on each document recorded.
- Five-ninths of the fee on delinquent property taxes.
- Interest earned on investment of the above collections prior to remittance to CERF.

The County remitted to CERF \$121,468 and \$125,642, respectively, for the years then ended December 31, 2020 and 2019.

NOTE 7 PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the state of Missouri is responsible for administration of this plan. The County has contributed \$11,628 and \$11,628, respectively, for the years ended December 31, 2020 and 2019.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 8 CLAIMS COMMITMENTS AND CONTINGENCIES

A. Litigation

The County is subject to various claims and legal proceedings covering a wide range of matters in the ordinary course of its business activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition of the County.

B. Compensated Absences

Full-time regular employees of the County accrue between 3 to 7 hours of vacation leave per pay period based on the numbers of years of service. As of January 1, 2014, the maximum number of hours of vacation leave an employee may carry or accrue at any time shall be 200 hours. Upon termination from county employment, an employee shall be compensated for unused vacation. Full-time regular employees accrue 4 hours of sick leave per pay period up to a maximum of 960 hours of sick leave. Employees may use up to 24 hours of sick leave each year as personal leave. Upon termination from county employment, the employee shall be compensated for unused sick leave.

C. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019**

NOTE 9 RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool, which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo.). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

NOTE 10 UNCERTAINTIES

The World Health Organization has declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the County, COVID-19 may impact various parts of its 2021 operations and financial results. Management believes the County is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated.

STATE COMPLIANCE SECTION

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
SCHEDULE OF STATE FINDINGS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

SCHEDULE OF STATE FINDINGS

- A. For the year ended December 31, 2019, no formal budget was adopted for the Payroll Fund, 911 Fund, Help America Vote Act Fund, Administrative Handling Fund, Sheriffs Revolving Fund, Inmate Security Fund, and Civil Fees Fund.
- B. For the year ended December 31, 2020, no formal budget was adopted for the Payroll Fund, Administrative Handling Fund, Sheriffs Revolving Fund, Hospital Fund, Domestic Violence Fund, CARES Act Fund, Inmate Security Fund, and the Civil Fees Fund.
- C. For the year ended December 31, 2020, actual expenditures exceeded budgeted for the Law Enforcement Operating Fund and Law Enforcement Restitution Fund.
- D. For the year ended December 31, 2019, actual expenditures exceeded budgeted for the Law Enforcement Training Fund, Hospital Fund and Domestic Violence Fund.
- F. For the year ended December 31, 2020 and 2019, Pike County was under collateralized by \$3,727,358 and \$1,945,063, respectively.

FEDERAL COMPLIANCE SECTION



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

County Commission
County of Pike
St. Louis, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of County of Pike (the County) as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the County's financial statements, and have issued our report thereon dated September 30, 2021. We expressed an adverse opinion on the financial statements because the financial statements are prepared on the basis of financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the regulatory basis of accounting, in accordance with regulatory reporting requirements established by the State of Missouri.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2020-001 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The County's Responses to Findings

The County's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

St. Louis, Missouri
September 30, 2021



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

County Commission
County of Pike
St. Louis, Missouri

Report on Compliance for Each Major Federal Program

We have audited the County of Pike's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020 and 2019. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2020 and 2019.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

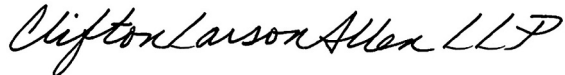
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-002, that we consider to be a significant deficiency.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the County as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the County of Pike's basic financial statements. We issued our report thereon dated September 30, 2021, which contained an adverse opinion on those financial statements due to the financial statements not being in accordance with accounting principles generally accepted in the United States of America, and an unmodified opinion on those regulatory basis financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole, on the basis of accounting described in Note 1 to the financial statements.



CliftonLarsonAllen LLP

St. Louis, Missouri
September 30, 2021

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	2020 Federal Expenditures	2019 Federal Expenditures
U.S. Department of Transportation Pass-Through Programs From:					
Highway and Transportation Commission					
Highway Planning and Construction	20.205	BRO-031	\$ -	\$ 19,689	\$ 21,541
Highway Planning and Construction	20.205	BRO-029	-	-	583,172
Total Highway and Transportation Commission			-	19,689	604,713
Total U.S. Department of Transportation				19,689	604,713
U.S. Department of the Interior					
Payment in Lieu of Taxes	15.226	N/A	-	10,228	10,014
U.S. Department of Justice Pass-Through Programs From:					
Missouri Department of Public Safety					
Juvenile Justice and Delinquency Prevention	16.540	N/A	-	16,208	19,232
U.S. Department Health and Human Services Pass-Through Programs From:					
Missouri Department of Social Services					
Child Support Enforcement	93.563	N/A	-	10,825	8,858
U.S. Department of the Treasury Pass-Through Programs From:					
The Missouri State Treasurer					
COVID19: Coronavirus Relief Fund	21.019	N/A	-	2,136,407	-
Election Assistance Commission Pass-Through Programs From:					
Missouri Secretary of State					
COVID19: Help America Vote Act Requirements Payments	90.404	N/A	-	31,460	-
U.S. Department of Homeland Security Pass-Through Programs From:					
Missouri Department of Public Safety					
Disaster Grants - Public Assistance Grants	97.036	N/A	-	38,198	-
Total Expenditures of Federal Awards				<u>\$ 2,263,015</u>	<u>\$ 642,817</u>

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the County of Pike (the County) under programs of the federal government for the years ended December 31, 2020 and 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or changes in net position of the County.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles in the Uniform Guidance, with the exception of CFDA 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principals, certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 INDIRECT COST RATE

The County has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
SCHEDULE OF FINDINGS OF QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

SECTION I - SUMMARY OF THE AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:	<u>Unmodified - Regulatory Basis</u>	
Internal control over financial reporting:		
Material weakness(es) identified?	<u> X </u> yes	<u> </u> no
Significant deficiency(ies) identified that are not considered to be a material weakness(es)?	<u> </u> yes	<u> X </u>
Noncompliance material to financial statements noted?	<u> </u> yes	<u> X </u> no

Federal Awards

Internal control over major programs:		
Material weakness(es) identified?	<u> </u> yes	<u> X </u> no
Significant deficiency(ies) identified that are not considered to be a material weakness(es)?	<u> X </u> yes	<u> </u> none reported
Type of auditors' report issued on compliance for major programs:	<u>Unmodified</u>	
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	<u> X </u> yes	<u> </u> no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
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21.019	Coronavirus Relief Fund
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Dollar threshold used to distinguish between type A and type B programs:	<u>\$ 750,000 </u>
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Auditee qualified as low-risk auditee?	<u> </u> yes	<u> X </u> no
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**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

SECTION II – FINANCIAL STATEMENT FINDING

2020-001 **Type of Finding:** Material Weakness in Internal Controls Over Financial Reporting.

Criteria: GASB and the regulatory basis of accounting require interfund transfers to be separately presented in the County's financial statements and properly disclosed so the user of the financial statements can understand transfer of government resources between funds.

Condition: Interfund transfers were not to the proper general ledger accounts. Under the regulatory basis of accounting described in Note 1, interfund transfers are accounted for as current period disbursements, but were instead recorded as a current liability. As a result, interfund transfers required material audit adjustment to properly record and disclose interfund transfers.

Context: Transfers recorded improperly totaled \$317,000.

Effect: Inaccurate and material errors in internal and external financial statements could potentially mislead users.

Cause: The County's internal controls over financial reporting were not designed to properly segregate interfund transfers.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend that the County ensure the proper general ledger accounts are created to allow an individual to post transfers to the correct accounts. In addition, we recommend management train other staff members on how to properly record interfund transfers. A review process should also monitor for error in recording transfers.

Views of Responsible Officials and Planned Corrective Actions: The County agrees and is developing a process to ensure interfund transfers are recorded properly.

**COUNTY OF PIKE
BOWLING GREEN, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2020 AND 2019**

SECTION III – FEDERAL AWARD FINDING

2020-002 **Federal Grantor:** US Department of Treasury, US Department of Homeland Security,
US Department of Interior

Pass-Through Grantor: Missouri State Treasurer, Missouri Department of Public Safety

Federal CFDA Number: 21.019, 15.226 and 97.036

Program Title: Coronavirus Relief Fund, Payment in Lieu of Taxes, Disaster Grants

Award Years: 2020 and 2019

Type of Finding: Significant Deficiency in Internal control over Compliance

Criteria: Title 2 U.S. *Code of Federal Regulations* Part 200, requires auditees to prepare an accurate SEFA containing awards expended, CFDA title and number, award number, name of the Federal agency, and name of the pass-through entity.

Condition: When performing a reconciliation of the draft Schedule of Expenditures of Federal Awards (SEFA) provided by the County to the actual expenditures for 2019 and 2020, it was noted that the draft schedule of federal expenditures contained an error that initially reported the incorrect federal expenditures for CFDA numbers 21.019 and 97.036. In addition, the SEFA prepared by management did not include expenditures from the US Department of Interior.

Effect: Federal Expenditures on the SEFA were incorrect.

Questioned Costs: None.

Cause: Management mistakenly carried over a number from the prior year for Disaster Assistance and revenues were used rather than costs for the Coronavirus Relief Funds. There is no process to verify the SEFA reconciles to actual expenditures. In addition, management failed to identify expenditures on the SEFA from the Department of interior.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend management reconcile the SEFA with the general ledger at year end to ensure that all costs are captured. Actual expenditures should also be reported rather than revenue.

Views of Responsible Officials: There is no disagreement with the audit finding.

Pike County Commission



CHRIS GAMM
PRESIDING COMMISSIONER

TOM WALLACE
EASTERN COMMISSIONER

BILL ALLEN
WESTERN COMMISSIONER

Phone: (573) 324-2412 or 324-5447
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pike@sos.mo.gov
115 West Main
Bowling Green, Missouri 63334

LAURA STUMBAUGH
CLERK OF THE COUNTY COMMISSION

DONNA OWENS
DEPUTY CLERK

AMBER BROOKS
DEPUTY CLERK

COUNTY OF PIKE CORRECTIVE ACTION PLAN YEARS ENDED DECEMBER 31, 2019 AND 2020

County of Pike respectfully submits the following corrective action plan for the year ended December 31, 2020 and 2019.

Audit period: 1/1/2019 – 12/31/2020

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FINANCIAL STATEMENT AUDIT

MATERIAL WEAKNESS

2020-001 Financial Reporting

Recommendation: We recommend that the County ensure the proper general ledger accounts are created to allow an individual to post transfers to the correct accounts. In addition, we recommend management train other staff members on how to properly record interfund transfers. A review process should also monitor for error in recording transfers.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: The County agrees and is developing a process to ensure interfund transfers are recorded to the correct general ledger accounts.

Name(s) of the contact person(s) responsible for corrective action: Laura Stumbaugh

Planned completion date for corrective action plan: December 31, 2021

FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

US Department of Treasury, US Department of Homeland Security

2020-00 Coronavirus Relief Fund, Disaster Grants – CFDA No. 21.019 and 97.036

Recommendation: We recommend management reconcile the SEFA with the general ledger at year end to ensure that all costs are captured. Actual expenditures should also be reported rather than revenue.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Management will reconcile the SEFA with the general ledger at year end and reporting actual expenditures.

Name(s) of the contact person(s) responsible for corrective action: Laura Stumbaugh

Planned completion date for corrective action plan: December 31, 2021

If there are any questions regarding this plan, please call Laura Stumbaugh at (573)324-2412.



Nicole Galloway, CPA

Missouri State Auditor

Maries County

Report No. 2021-102

October 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Maries County

Sheriff's Controls and Procedures	Procedures for preparing bank reconciliations and liabilities listings need improvement. Sheriff's office personnel do not use prenumbered bond forms or immediately issue receipt slips for bonds and civil receipts (civil process, concealed carry weapons permits, and other fees). The Sheriff's office does not charge or collect sales taxes on commissary sales, and does not remit sales taxes to the Department of Revenue. The Sheriff has not entered into written agreements with the surrounding counties or cities for the boarding of prisoners.
Property Tax System	As noted in at least our 6 prior audit reports, neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector.
Sunshine Law	The county has not adopted a written policy regarding public access to county records as required by state law, and the county did not always comply with the requirements of the Sunshine Law for closed session meetings.
Electronic Communication Policy	The county has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Good**.*

All reports are available on our website: auditor.mo.gov

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Maries County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

County Commission
and
Officeholders of Maries County

We have audited certain operations of Maries County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2020. The objectives of our audit were to:

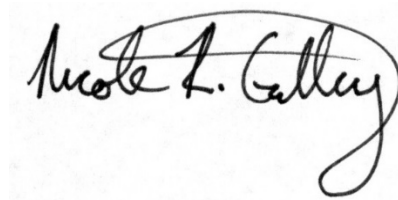
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Maries County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Kelly Davis, M.Acct., CPA, CFE
Audit Manager:	John Lieser, CPA
In-Charge Auditor:	Nicole Cash, MBA, CFE, CGAP
Audit Staff:	Albert Borde-Koufie, MBA
	Misty Bowen, MSED, CFE
	Syed Umar Ali, MAcc

Maries County Management Advisory Report State Auditor's Findings

1. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The office collected payments for civil fees, concealed carry weapon permits, bonds, and other miscellaneous receipts totaling approximately \$54,000 during the year ended December 31, 2020. In addition, the Sheriff's office had commissary sales of approximately \$40,000 during the year ended December 31, 2020.

1.1 Bank Reconciliations and Liabilities

Procedures for preparing bank reconciliations and liabilities listings need improvement.

Bank reconciliations

Sheriff's office personnel do not always prepare adequate bank reconciliations for the bond bank account. The Sheriff indicated he reviews the bank statements and reconciliations; however, his reviews are not always sufficient to detect or correct errors. For example, the bank reconciliation for December 31, 2020, did not include 2 outstanding checks totaling \$1,100. In addition, the checkbook register balance for December 31, 2020, was overstated due to 3 checks issued in December totaling \$900 not being recorded in the checkbook register until after entries dated January 14, 2021. Consequently, the reconciled bank balance, \$1,100, did not agree to the checkbook register balance, \$900, and neither amount reflected the actual account balance, \$0, at December 31, 2020.

Liabilities

Sheriff's office personnel did not prepare a monthly list of liabilities for the civil or the inmate commissary bank accounts, and consequently, liabilities were not compared to the reconciled bank balance. Issues noted include:

- We identified liabilities totaling \$3,216 at December 31, 2020 for the civil bank account, consisting of undistributed November and December collections. The reconciled bank balance was \$6,819, leaving an unidentified balance of \$3,603 at December 31, 2020. The Deputy County Clerk, who prepares the bank account reconciliations for the Sheriff's office, indicated she was not aware of the need to prepare a liabilities list or how to resolve the unidentified balance.
- Sheriff's office personnel do not track commissary profits or reconcile inmate balances to the reconciled bank balance of the inmate commissary bank account. The Deputy Sheriff indicated he determines, monthly, the total inmate balances by totaling the individual inmate balances from the commissary system and remits the excess of the account balance over the total inmate balances less a reserve of approximately \$200 to the County Inmate Prisoner Detainee Security Fund (IPDSF). However, he does not maintain documentation of his calculations, track commissary profits, or reconcile his calculations to the reconciled bank balance. For example, on November 30, 2020, the reconciled bank balance was \$5,920. In December, the Sheriff's office remitted \$3,400 to the IPDSF for November commissary profits, but no documentation was maintained of inmate balances, the profit calculation, or a reconciliation of the various



Maries County Management Advisory Report - State Auditor's Findings

amounts to the account balance. The Deputy Sheriff indicated the commissary software cannot produce suitable reports of inmate balances, and he was unaware of the need to reconcile inmate balances to the available cash balance and maintain documentation of the reconciliation.

Conclusion

Performing adequate monthly bank reconciliations helps ensure receipts and disbursements have been properly handled and recorded, and increases the likelihood errors will be identified and corrected timely. Regular identification and comparison of liabilities to the available cash balance and investigation of any differences is necessary to ensure accounting records are in balance, all amounts received are disbursed, and money is available to satisfy all liabilities. Various statutory provisions provide for the disposition of unidentified money. In addition, Section 221.102, RSMo, requires each county jail to keep revenues from its commissary in a separate account and pay for goods and other expenses from that account, allows retention of a minimum amount of money in the account for cash flow purposes and current expenses, and requires deposit of the remaining funds (net proceeds) into the county IPDSF held by the County Treasurer.

1.2 Receipting

Sheriff's office personnel do not use prenumbered bond forms or immediately issue receipt slips for bonds and civil receipts (civil process, concealed carry weapons permits, and other fees). Sheriff's deputies collect bonds and record those bonds on un-numbered bond forms and place the forms and cash into a locked drop box. Sheriff's office dispatchers also place the civil receipts they receive in the drop box along with any accompanying documents. The bond and civil receipts are subsequently recorded on receipt slips by the Deputy Sheriff and Deputy County Clerk, respectively when those individuals prepare weekly bank deposits. Sheriff's office personnel were unaware of the need to issue pre-numbered bond forms and receipt slips immediately upon receipt.

Failure to use prenumbered bond forms and receipt slips, account for the numerical sequence of the documents, and reconcile the amounts on the documents to the amounts deposited, increases the risk that loss, theft, or misuse of money received will occur and go undetected.

1.3 Sales tax

The Sheriff's office does not charge or collect sales taxes on commissary sales, and does not remit sales taxes to the Department of Revenue (DOR). The Sheriff indicated he forgot to address this issue after receiving a similar audit finding in the prior audit.

Pursuant to 12 Code of State Regulations 10-110.955(3)(B), sales by the state of Missouri and its political subdivisions are subject to tax. Therefore, the Sheriff needs to charge and collect sales tax and remit the tax collections to the DOR.



Maries County
Management Advisory Report - State Auditor's Findings

1.4 Prisoner boarding

The Sheriff has not entered into written agreements with the surrounding counties or cities for the boarding of prisoners detailing the housing rate to be paid, the services to be provided, or any required notification for emergency or non-routine situations. The Sheriff stated he notifies other entities of the rates he charges, which are generally equal to the rates each entity charges Maries County. The county collected approximately \$25,000 for the boarding of prisoners during the year ended December 31, 2020. The Sheriff indicated he forgot to address this issue after receiving a similar audit finding in the prior audit.

Section 432.070, RSMo, requires contracts for political subdivisions to be in writing. Written agreements, signed by the parties involved, typically specify the services to be rendered and the manner and amount of compensation to be paid. Written contracts are necessary to ensure all parties are aware of their duties and responsibilities and to prevent misunderstandings.

Similar conditions
previously reported

A similar condition to section 1.1 was noted in at least our last six prior audit reports. Conditions similar to sections 1.3 and 1.4 were noted in our prior audit report.

Recommendations

The Sheriff:

- 1.1 Ensure adequate monthly bank reconciliations are prepared for all bank accounts. In addition, the Sheriff should ensure monthly lists of liabilities are prepared and reconciled to the available cash balance. Any differences between accounting records and reconciliations should be promptly investigated and resolved. Any unidentified money should be disposed of in accordance with state law.
- 1.2 Issue prenumbered receipt slips for civil collections immediately upon receipt, and for bonds, use prenumbered bond forms and/or issue prenumbered receipt slips immediately upon receipt. In addition, the Sheriff should account for the numerical sequence of the receipts/forms and reconcile the amounts on the documents to the amounts deposited.
- 1.3 Contact the DOR for guidance on establishing procedures for charging and collecting sales tax on commissary sales and ensure future sales tax collections are remitted to the DOR.
- 1.4 Work with the County Commission to obtain written agreements with counties and cities for the boarding of prisoners.



Maries County
Management Advisory Report - State Auditor's Findings

Auditee's Response

The Sheriff provided the following responses:

- 1.1 New procedures have already been put into place to accommodate these suggestions.*
- 1.2 I do not plan on issuing prenumbered bond forms because there are 3 separate verifications of the bond receipts; and another verification by the agency receiving the bonds. The other suggestions have already been implemented.*
- 1.3 We have begun implementing this recommendation.*
- 1.4 We are in the process of drafting contracts.*

The County Commission provided the following response:

- 1.4 We will work with the Sheriff to obtain written agreements with counties and cities for the boarding of prisoners.*

Auditor's Comment

The Sheriff's response to recommendation 1.2 indicates that other verifications of bond receipts occur that mitigate the need for prenumbered bond forms; however, using prenumbered bond forms and routinely accounting for the numerical sequence of the forms issued is necessary to properly ensure that bond records are complete and bond receipts are properly handled.

2. Property Tax System

As noted in at least our 6 prior audit reports, neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector, who processed property tax collections of approximately \$7.5 million during the year ended February 28, 2021.

The County Clerk does not maintain an account book or other records summarizing property tax charges, transactions, and changes. In addition, the County Clerk and the County Commission do not perform adequate procedures to verify the accuracy and completeness of the County Collector's annual settlements. As a result there is an increased risk of loss, theft, or misuse of property tax collections going undetected. The County Clerk indicated she attempted to maintain an account book after receiving a similar finding in our prior audit, but she did not know how to properly implement the recommendation and soon discontinued the process.

Section 51.150.1(2), RSMo, requires the County Clerk to maintain accounts with all persons chargeable with money payable into the county treasury. In addition, Section 139.190, RSMo, requires the County Commission to carefully and fully examine the annual settlement of the County Collector.



Maries County
Management Advisory Report - State Auditor's Findings

Maintaining an account book or other records that summarize all taxes charged to the County Collector, monthly collections, delinquent credits, additions and abatements, and protested amounts would help the County Clerk ensure taxes charged and credited to the County Collector are complete and accurate and could also be used by the County Clerk and the County Commission to verify the County Collector's annual settlements. Such procedures are intended to establish checks and balances related to the collection of property taxes.

Recommendation

The County Clerk maintain an account book with the County Collector. In addition, the County Clerk and the County Commission should use the account book to review the accuracy and completeness of the County Collector's annual settlements.

Auditee's Response

We are in the process of implementing this recommendation. The County Clerk has created a spreadsheet to maintain an account book with the County Collector. The County Commission will review the spreadsheet and compare it with the County Collector's annual settlement.

3. Sunshine Law

The county's procedures for complying with Sunshine Law need improvement.

3.1 Public access policy

The county has not adopted a written policy regarding public access to county records as required by state law. A written policy regarding public access to county records would establish guidelines for the county to make records available to the public. Such policies typically identify a person to contact, provide an address to mail such request, and establish fees that may be assessed for providing copies of public records. County officials believed a policy was unnecessary.

Section 610.023, RSMo, lists requirements for making records available to the public. Section 610.026, RSMo, allows the county to charge fees for providing access to and/or copies of public records and provides requirements related to fees. Section 610.028, RSMo, requires a written policy regarding release of information under the Sunshine Law.

3.2 Closed meetings

The county did not always comply with the requirements of the Sunshine Law for closed session meetings. The County Commission held 14 closed sessions from January 2020 through April 2021.

The County Commission did not make specific reference to the section of law allowing the closure of meetings when voting to go into a closed session for any of the 14 closed meetings held. In addition, some topics discussed in closed meeting were not allowable under the Sunshine Law. For example, in closed meetings the County Commission discussed cross training an employee and how to handle the federal Coronavirus relief funding received.



Maries County
Management Advisory Report - State Auditor's Findings

Section 610.022, RSMo, requires public bodies announce the specific reasons allowed by law for going into a closed session and to enter the reason into the meeting minutes. Additionally, Section 610.021, RSMo, lists the topics that may be discussed in closed meetings, and Section 610.022.3, RSMo, requires that the discussion topics and actions in closed meetings must be limited to only those specifically allowed by law as announced in the justification for closing the meeting. County officials said they were unaware of these requirements.

Recommendations

The County Commission:

- 3.1 Develop a written public access policy.
- 3.2 Ensure the specific section of law allowing the meeting to be closed is announced publicly and recorded in the meeting minutes when the county commission holds a vote to close a meeting, and discussions are limited to the specific reasons cited for closing the meeting.

Auditee's Response

- 3.1 *We will develop a written policy regarding public access to county records.*
- 3.2 *We have implemented this recommendation. The County Commission has ensured the specific section of law allowing the meeting to be closed has been announced publicly and begun recording that information in the meeting minutes when the County Commission holds a vote to close a meeting, and discussions are now limited to the specific reasons cited for closing the meeting.*

4. Electronic Communication Policy

The county has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.¹ County officials said they were unaware a policy was needed.

¹ Missouri Secretary of State Records Services Division, Electronic Communications Records Guidelines for Missouri Government, May 14, 2019, is available at <https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>, accessed June 8, 2021.



Maries County
Management Advisory Report - State Auditor's Findings

The County Commission can help ensure compliance with state law by developing written policies to address the use of personal email, social media and message accounts, and management and retention of electronic communications.

Recommendation

The County Commission work with other county officials to develop written records management and retention policies to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division Electronic Communications Guidelines.

Auditee's Response

The County Commission will work with other county officials to develop written records management and retention policies to address electronic communications management and retention.

Maries County

Organization and Statistical Information

Maries County is a county-organized, third-class county. The county seat is Vienna.

Maries County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 28 full-time employees and 17 part-time employees on December 31, 2020.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2021	2020
Vic Stratman, Presiding Commissioner	\$	29,252
Douglas Drewel, Associate Commissioner		27,192
Ed Fagre, Associate Commissioner		27,192
Mark Buschmann, Circuit Clerk and Ex Officio Recorder of Deeds (1)		
Rhonda Rodgers, County Clerk		41,200
Anthony Skouby, Prosecuting Attorney		48,410
Harold Chris Heitman, Sheriff		45,320
Rhonda Slone, County Treasurer		41,200
David H. Martin, County Coroner		12,360
Carol Jo Schulte, Public Administrator		15,450
Jayne Williams, County Collector (2), year ended February 28,	42,720	
Dana Simmons, County Assessor, year ended August 31,		41,200

(1) Compensation is paid by the state.

(2) Includes \$1,348 of commissions earned for collecting city property taxes.



Nicole Galloway, CPA

Missouri State Auditor

**Greene County Collector and
Property Tax System**

Report No. 2021-101

October 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Greene County Collector and Property Tax System

Personal Property Tax Statements Controls

The county implemented a new personal property assessment system without fully developing and testing the compatibility with the property tax billing and collection system used by the County Clerk and County Collector's office prior to the deadline for issuing the 2020 personal property tax statements.

In the areas audited, the overall performance of this entity was **Good**.*

All reports are available on our website: auditor.mo.gov

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Greene County Collector and Property Tax System

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NICOLE GALLOWAY, CPA

Missouri State Auditor

County Commission
and
County Collector
Greene County, Missouri

We have audited the County Collector and Property Tax System of Greene County. Section 52.150, RSMo, requires the State Auditor to audit the office of the County Collector after being notified of a vacancy in that office. On February 28, 2021, a vacancy occurred in the office of the County Collector of Greene County. A successor was appointed and sworn into office effective March 1, 2021. The scope of our audit included, but was not necessarily limited to, the year ended February 28, 2021. The objectives of our audit were to:

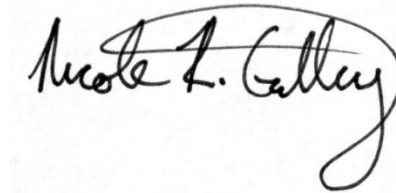
1. Evaluate the county's internal controls over significant property tax functions.
2. Evaluate the county's compliance with certain legal provisions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We reviewed receipt and disbursement transactions, addition and abatement activity, commissions, and the annual settlement; and performed sample testing of some of these areas using haphazard and judgmental selection, as appropriate. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the County Collector and county management and was not subjected to the procedures applied in our audit of the County Collector and Property Tax System.

Section 52.150, RSMo, requires the County Commission to accept the State Auditor's report and, if necessary, to take certain specific actions if the State Auditor finds any funds owed to the county or the former County Collector. For the areas audited, we identified (1) deficiencies in internal controls and (2) noncompliance with legal provisions. The accompanying Management Advisory Report presents our finding arising from our audit of the County Collector and Property Tax System of Greene County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Senior Director:	Randall Gordon, M.Acct, CPA, CGAP
Audit Manager:	Julie A. Moulden, MBA, CPA
In-Charge Auditor:	Troy Royer
Audit Staff:	Misty Bowen, MSED, CFE

Greene County Collector and Property Tax System

Management Advisory Report

State Auditor's Findings

Personal Property Tax Statements Controls

The Greene County Collector and Property Tax System did not have adequate controls and procedures over the timely preparation of accurate personal property tax statements following the implementation of a new personal property assessment system in January 2020. The County Collector was charged with collecting approximately \$55 million in personal property taxes for the year ended February 28, 2021.

County officials could not prepare accurate personal property tax statements to mail to taxpayers by November 30, 2020. A new personal property assessment system implemented in the County Assessor's office could not initially correctly transfer assessed valuations for personal property to the property tax billing and collection system used by the County Clerk and County Collector's offices. County officials worked with the personal property assessment system's vendor to correct this issue and in December 2020 the assessed valuation information accurately transferred to that system. County officials then prepared and mailed the majority of the statements in December 2020 and extended the personal property tax payment deadline from December 31, 2020, to January 31, 2021.

County officials also continued to correct other known assessment errors that occurred following implementation of the new personal property assessment system. In addition, some taxpayers notified the County Collector about receiving inaccurate statements or not receiving statements. County officials corrected these issues and mailed new statements to affected taxpayers in January 2021 and extended the deadline for payment for all taxpayers to February 28, 2021.

As a result, the county did not assess and collect interest of 2 percent and the 9 percent penalties on unpaid personal property tax payments totaling approximately \$38 million received for the 2020 tax year between January 1, 2021, and February 28, 2021. The County Collector reported approximately \$197,000 less in interest and \$390,000 less in penalties on the annual settlement for the year ended February 28, 2021, than for the year ended February 29, 2020.

It is essential the County Collector and the county establish controls and procedures to prepare and mail accurate and timely personal property tax statements as required by state law. Section 52.230, RSMo, requires County Collectors to mail to all resident taxpayers, at least 30 days prior to the delinquent date, a statement of all personal property taxes due. Section 52.240.5, RSMo, establishes the delinquent date as December 31 for the payment of personal property taxes.

Recommendation

The County Collector work with the County Commission, County Assessor, and County Clerk to ensure accurate personal property tax statements are prepared and mailed in compliance with statutory requirements.



Greene County Collector and Property Tax System Management Advisory Report - State Auditor's Findings

Auditee's Response

The County Collector now has controls and procedures in place to prepare accurate property tax statements. Due to the challenges of the new personal property assessment system and the assessed valuation data derived from the County Assessor to the County Clerk to the County Collector, we found the need to begin meeting periodically beginning in 2020. The meeting process continued in 2021 to include the County Commission, the Information Technology department and the County Auditor, along with the new County Collector and new County Assessor. This will ensure that statements are prepared and mailed in compliance with statutory requirements.

Greene County Collector and Property Tax System

Organization and Statistical Information

The County Collector bills and collects property taxes for the county and most local governments. Pursuant to Section 52.015, RSMo, the term for which collectors are elected expires on the first Monday in March of the year in which they are required to make their last final settlement for the tax book collected by them. Annual settlements are to be filed with the county commission for the fiscal year ended February 28 (29).

Leah Betts served as County Collector until February 28, 2021. Allen Icet was appointed the Greene County Collector and sworn into office on March 1, 2021.

During the year ended February 28, 2021, the County Collector received compensation of \$82,569. Compensation was in accordance with statutory provisions.



Nicole Galloway, CPA

Missouri State Auditor

**Monthly Report on Political
Subdivision Filings
September 2021**

Report No. 2021-100

October 2021

auditor.mo.gov

Monthly Report on Political Subdivision Filings

September 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 53 political subdivisions required to file a financial report by September 30, 2021, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in September 2021, after their filing deadline. The filing status for these 30 entities is presented in summary on page 3 and by individual entity in Appendix B-E.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name of the State Auditor.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Political Subdivision Filings

September 2021

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

This report includes the filing status for the 53 political subdivisions, other than cities, towns, and villages, with a fiscal year end of March 31, 2021. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 53 political subdivisions, 42 filed an annual financial report timely.

This report also includes the filing status for 30 political subdivisions, other than cities, towns, and villages, that filed their financial report in September 2021, after their filing deadline.

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due September 30, 2021

Fiscal Year Ended March 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	PWSD 3 Andrew County	Yes	July 19, 2021
Barry	Monett Marketplace CID	Yes	July 20, 2021
Boone	Centralia Public Library District	Yes	June 14, 2021
Buchanan	Maxwell Heights FPD	Yes	August 6, 2021
Butler	North Cache River Drainage District	Yes	May 12, 2021
Caldwell	Golden Age NHD	No	
Camden	Sunrise Beach Market Center CID	Yes	September 10, 2021
Carroll	Sambo Slough Levee District	No	
Carter	West Carter Ambulance District	Yes	August 9, 2021
Cass	Cedar Tree CID	Yes	September 16, 2021
	Fairfield Inn CID	Yes	July 29, 2021
	PWSD 6 Cass County	Yes	August 12, 2021
	TXRH CID	Yes	July 20, 2021
	Y Belton CID	Yes	July 20, 2021
	Y Belton Two CID	Yes	July 20, 2021
	Y Highway Marketplace CID	No	
Clay	210 Highway CID	Yes	September 30, 2021
	210 Highway TDD	Yes	September 30, 2021
	Kearney West Side CID	Yes	September 10, 2021
	Shoppes at Kearney CID	Yes	September 10, 2021
Cole	PWSD 2 Cole County	Yes	August 23, 2021
Franklin	St. Clair Sewer District	Yes	July 23, 2021
Harrison	Harrison County Hospital District	No	
Henry	Golden Valley Memorial Hospital	Yes	June 16, 2021
Holt	Union Township Levee District	Yes	April 28, 2021
Howell	63 Bypass CID	Yes	September 21, 2021
	Ozark Hills CID	Yes	September 21, 2021
	Ramseur Farm CID	Yes	July 20, 2021
	South 160 CID	Yes	September 21, 2021
	Southern Hills CID	Yes	July 20, 2021
Jasper	Sarcozie Rural FPD	Yes	June 10, 2021
Jefferson	Twin City Mall CID	No	
Lewis	Steffenville Drainage District	No	
Livingston	Livingston Ambulance District	No	
	Stoneybrooke CID	Yes	September 24, 2021
Montgomery	Wellsville Public Library District	Yes	April 20, 2021
Perry	Perry County Memorial Hospital	No	
	Perry Plaza CID	Yes	August 30, 2021
Pettis	Galaxy West CID	Yes	September 16, 2021
	Sedalia Public Library District	Yes	May 18, 2021
Putnam	Putnam County Care Center	Yes	September 26, 2021
Ray	Levee District 2 Ray County	No	
Saline	Van Meter-Teteseau Levee District	No	
Schuyler	Schuyler County Ambulance District	Yes	September 27, 2021
St. Louis	Jennings Station Road CID	Yes	August 30, 2021
	Kirkwood Square CID	Yes	July 28, 2021

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due September 30, 2021

Fiscal Year Ended March 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis	Manchester Lindbergh Southeast CID	Yes	July 15, 2021
	Market at McKnight CID	Yes	July 20, 2021
	Plaza on the Boulevard-Jennings CID	Yes	August 30, 2021
	Rock Hill Public Library District	Yes	September 24, 2021
Stoddard	PWSD 4 Stoddard County	No	
Taney	Hollister Parkway CID	Yes	March 10, 2021
	Southtowne CID	Yes	September 10, 2021
Total Filed		42	
Total Not Filed		11	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
NHD	Nursing Home District
PWSD	Public Water Supply District
TDD	Transportation Development District

Appendix B
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due December 31, 2020
 Filed in September 2021

Fiscal Year Ended June 30, 2020

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
St. Louis	Front Street CID	Yes	September 20, 2021
Total Filed		1	

Acronyms:

CID Community Improvement District

Appendix C

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due March 31, 2021

Filed in September 2021

Fiscal Year Ended September 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Monroe	Monroe City Area FPD	Yes	September 21, 2021
Schuyler	Schuyler County NHD	Yes	September 26, 2021
Total Filed		2	

Acronyms:

FPD	Fire Protection District
NHD	Nursing Home District

Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due June 30, 2021

Filed in September 2021

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Chariton River Drainage District	Yes	September 14, 2021
Audrain	Tri County NHD	Yes	September 10, 2021
Buchanan	St. Joseph Gateway TDD	Yes	September 10, 2021
Camden	Greenview CID	Yes	September 11, 2021
Cape Girardeau	Millersville Rural FPD	Yes	September 7, 2021
Cedar	PWSD 1 Cedar County	Yes	September 29, 2021
Clay	Fishing River FPD	Yes	September 7, 2021
Cole	Regional West FPD	Yes	September 13, 2021
Dunklin	PWSD 2 Dunklin County	Yes	September 2, 2021
Franklin	PWSD 4 Franklin County	Yes	September 28, 2021
Grundy	Laredo FPD	Yes	September 3, 2021
Howard	Armstrong FPD	Yes	September 9, 2021
Miller	Brumley FPD	Yes	September 2, 2021
	Tuscumbia FPD	Yes	September 13, 2021
Mississippi	Mississippi Ambulance District	Yes	September 2, 2021
Montgomery	Bellflower FPD	Yes	September 11, 2021
Phelps	Duke Rural FPD	Yes	September 9, 2021
Platte	Edgerton-Trimble FPD	Yes	September 11, 2021
Polk	Pleasant Hope FPD	Yes	September 16, 2021
Randolph	Southeastern Randolph FPD	Yes	September 21, 2021
	Westran FPD	Yes	September 20, 2021
St. Louis City	Hampton Berthold CID	Yes	September 17, 2021
	Hampton/Berthold TDD	Yes	September 17, 2021
	Laclede's Landing CID	Yes	September 27, 2021
Washington	Richwoods FPD	Yes	September 7, 2021
Total Filed		25	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
NHD	Nursing Home District
PWSD	Public Water Supply District
TDD	Transportation Development District

Appendix E
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due August 31, 2021
 Filed in September 2021

Fiscal Year Ended February 28, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Marion	Drainage District Marion County	Yes	September 28, 2021
	Fabius River Drainage District	Yes	September 22, 2021
Total Filed		2	



Nicole Galloway, CPA

Missouri State Auditor

**Monthly Report on Municipal Court
and Revenue Filings
September 2021**

Report No. 2021-099

October 2021

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings

September 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by September 30, 2021, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for 51 cities and 25 villages is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in September 2021, after their filing deadline. The filing status for these 27 cities and 11 villages is presented in summary on page 3-4 and by individual entity in Appendixes B to E.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Municipal Court and Revenue Filings

September 2021

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, except counties and school districts, in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 51 cities and 25 villages with a fiscal year end of March 31, 2021, whose financial report was due by September 30, 2021. Of the 76 municipalities, 58 filed the financial report timely. Of the 55 municipalities required to file an addendum, 28 filed timely. Of the 28 municipalities required to file a certification, 20 filed timely.

This report includes the filing status for 27 cities and 11 villages that filed at least one of the items (financial report, addendum, or certification) in September 2021, after their filing deadline. Of these municipalities, 18 filed an annual financial report, 16 filed an addendum, and 8 filed a certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due September 30, 2021

Fiscal Year Ended March 31, 2021

County	Reporting Entity	Filed Annual			
		Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Adair	Village of Gibbs Village	No		n/a	n/a
Atchison	City of Tarkio	Yes	June 30, 2021	Yes	Yes
Audrain	City of Martinsburg	Yes	May 18, 2021	Yes	n/a
	Village of Benton City	Yes	July 23, 2021	Yes	n/a
Barry	City of Monett	Yes	September 30, 2021	Yes	Yes
Bates	City of Butler	Yes	September 9, 2021	Yes	Yes
Boone	City of Centralia	Yes	August 25, 2021	Yes	n/a
Buchanan	Village of Agency	No		n/a	n/a
	Village of Lewis & Clark	Yes	August 6, 2021	n/a	n/a
Camden	Village of Sunrise Beach	No		No	Yes
Cape Girardeau	Village of Old Appleton	Yes	August 30, 2021	n/a	n/a
	Village of Pocahtontas	Yes	August 31, 2021	n/a	n/a
Carroll	City of Norborne	Yes	September 28, 2021	Yes	n/a
Cass	City of Belton	Yes	September 30, 2021	Yes	Yes
	City of Pleasant Hill	Yes	September 30, 2021	Yes	Yes
Chariton	City of Triplett	Yes	August 28, 2021	n/a	n/a
Clark	City of Kahoka	No		No	n/a
Clay	City of Holt	No		Yes	n/a
	City of Kearney	Yes	April 28, 2021	Yes	Yes
	City of Mosby	Yes	August 30, 2021	Yes	n/a
	Village of Claycomo	No		No	No
	Village of Oakview	Yes	July 20, 2021	Yes	Yes
	Village of Grayson	No		n/a	n/a
Clinton	City of Lohman	Yes	August 10, 2021	n/a	n/a
Cooper	City of Blackwater	Yes	August 27, 2021	No	n/a
	City of Boonville	Yes	September 2, 2021	No	n/a
	City of Pilot Grove	Yes	April 7, 2021	No	n/a
	City of Osborn	Yes	September 30, 2021	Yes	n/a
Franklin	Village of Leslie	No		n/a	n/a
Grundy	City of Spickard	Yes	July 13, 2021	n/a	n/a
Henry	City of Calhoun	Yes	September 20, 2021	No	n/a
Holt	Village of Corning	No		n/a	n/a
Howell	City of West Plains	Yes	September 21, 2021	No	Yes
Jefferson	City of Crystal City	No		No	No
	Village of Scotsdale	Yes	June 8, 2021	n/a	n/a
Lafayette	City of Lexington	Yes	September 27, 2021	Yes	Yes
	City of Napoleon	Yes	July 11, 2021	No	n/a
	City of Odessa	Yes	September 24, 2021	Yes	Yes
	Village of Dover	Yes	September 1, 2021	n/a	n/a
Lawrence	City of Pierce City	Yes	September 15, 2021	Yes	n/a
	City of Verona	Yes		No	No
Livingston	City of Chillicothe	Yes	September 24, 2021	Yes	n/a
Miller	City of Iberia	Yes	August 4, 2021	Yes	Yes
	Village of Olean	Yes	September 18, 2021	n/a	n/a
Mississippi	City of East Prairie	No		No	No
Moniteau	City of California	Yes	September 9, 2021	No	n/a

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due September 30, 2021

Fiscal Year Ended March 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Monroe	City of Paris	Yes	July 27, 2021	No	n/a
Montgomery	City of Jonesburg	Yes	July 13, 2021	No	n/a
	City of McKittrick	Yes	May 5, 2021	n/a	n/a
	City of Wellsville	No		No	n/a
	Village of Rhineland	Yes	April 23, 2021	No	n/a
Osage	City of Westphalia	Yes	May 6, 2021	n/a	n/a
Perry	City of Perryville	Yes	July 15, 2021	No	n/a
Pettis	City of Sedalia	Yes	September 30, 2021	No	n/a
Pike	Village of Eolia	Yes	April 22, 2021	No	n/a
Putnam	City of Unionville	Yes	September 3, 2021	Yes	n/a
Ray	City of Hardin	No		No	Yes
Saline	City of Sweet Springs	Yes	August 6, 2021	Yes	Yes
	Village of Arrow Rock	Yes	May 10, 2021	No	n/a
	Village of Mount Leonard	Yes	June 10, 2021	n/a	n/a
Scotland	Village of Arbela	Yes	July 22, 2021	n/a	n/a
Scott	City of Chaffee	Yes	September 1, 2021	No	Yes
	City of Oran	Yes	May 5, 2021	Yes	n/a
Shelby	Village of Bethel	Yes	September 15, 2021	n/a	n/a
St. Clair	Village of Vista	No		n/a	n/a
St. Francois	City of Leadwood	Yes	April 6, 2021	No	No
St. Louis	City of Jennings	No		Yes	Yes
	City of Kirkwood	Yes	September 26, 2021	Yes	Yes
	City of Rock Hill	Yes	September 26, 2021	Yes	Yes
	City of Velda Village Hills	No		No	No
	Village of Hillsdale	Yes	September 17, 2021	Yes	No
	Village of Sycamore Hills	Yes	August 18, 2021	No	No
Taney	City of Hollister	Yes	August 5, 2021	No	n/a
Texas	City of Licking	No		Yes	Yes
Vernon	Village of Harwood	No		n/a	n/a
Wright	City of Mansfield	Yes	September 29, 2021	Yes	Yes
Total Filed		58		28	20
Total Not Filed		18		27	8
Total n/a		0		21	48

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2020
Filed in September 2021

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Carter	City of Ellsinore	Yes	September 9, 2021	Yes	n/a
St. Clair	City of Lowry City	**	August 5, 2020	Yes	n/a
Total Filed		1		2	0

** Filed by December 31, 2020.

n/a Entities without a municipal judge are not required to file a certification.

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due April 30, 2021
Filed in September 2021

Fiscal Year Ended October 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Jackson	City of Raytown	**	April 21, 2021	Yes	Yes
Jefferson	City of De Soto	**	March 24, 2021	Yes	n/a
Laclede	City of Conway	**	March 10, 2021	Yes	n/a
Total Filed		0		3	1

** Filed by April 30, 2021.

n/a Entities without a municipal judge are not required to file a certification.

Appendix D
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2021
Filed in September 2021

Fiscal Year Ended December 31, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Atchison	City of Fairfax	**	June 30, 2021	Yes	n/a
	City of Rock Port	***	July 1, 2021	Yes	n/a
Bates	City of Hume	Yes	September 7, 2021	n/a	n/a
Bollinger	Village of Sedgewickville	Yes	September 16, 2021	n/a	n/a
Callaway	City of Auxvasse	***	July 14, 2021	Yes	n/a
	City of Holts Summit	Yes	September 2, 2021	**	**
Camden	City of Osage Beach	**	June 16, 2021	***	Yes
Chariton	Village of Rothville	Yes	September 11, 2021	n/a	n/a
Clay	City of Liberty	**	June 30, 2021	n/a	n/a
Harrison	Village of Eagleville	**	June 15, 2021	Yes	n/a
Iron	Village of Des Arc	Yes	September 20, 2021	n/a	n/a
Jackson	City of Grain Valley	**	June 9, 2021	**	Yes
Jefferson	City of Pevely	***	August 9, 2021	Yes	No
Johnson	City of Knob Noster	**	June 30, 2021	Yes	**
Knox	City of Edina	**	June 29, 2021	Yes	n/a
Lewis	Village of East Fenway	Yes	September 7, 2021	n/a	n/a
Lincoln	Village of Fountain 'N Lakes	Yes	September 9, 2021	No	n/a
Monroe	Village of Stoutsville	Yes	September 21, 2021	n/a	n/a
Platte	City of Lake Waukomis	***	August 4, 2021	Yes	n/a
Putnam	Village of Worthington	Yes	September 17, 2021	n/a	n/a
Ray	City of Orrick	**	May 5, 2021	**	Yes
Schuyler	City of Lancaster	Yes	September 16, 2021	No	n/a
St. Charles	City of West Alton	Yes	September 13, 2021	n/a	n/a
St. Louis	City of Bel Ridge	**	June 28, 2021	No	Yes
	City of Bellerive Acres	Yes	September 9, 2021	Yes	**
	City of Northwoods	Yes	September 3, 2021	***	**
	City of St. John	**	June 29, 2021	Yes	Yes
	City of Town and Country	**	June 8, 2021	**	Yes
	Village of Glen Echo Park	Yes	September 19, 2021	No	**
Stone	City of Galena	**	June 30, 2021	***	Yes
Total Filed		14		10	7

** Filed by June 30, 2021.

*** Filed after June 30, 2021, but before September 2021.

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix E
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due August 31, 2021
Filed in September 2021

Fiscal Year Ended February 28, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Audrain	City of Vandalia	Yes	September 15, 2021	No	No
Clay	Village of Oaks	Yes	September 26, 2021	n/a	n/a
Osage	Village of Freeburg	Yes	September 20, 2021	Yes	n/a
Total Filed		3		1	0

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.



Nicole Galloway, CPA

Missouri State Auditor

**Coronado Drive
Transportation Development District**

Report No. 2021-098

October 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Coronado Drive Transportation Development District

Financial Status

The audit of the Coronado Drive Transportation Development District indicates the financial condition of the district is such that it may be abolished.

Due to the nature of this report, no rating is provided.

Coronado Drive Transportation Development District

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Melissa Goodson, Chairperson
and
Board of Directors
Coronado Drive Transportation Development District
Blue Springs, Missouri

The State Auditor is required under Section 238.275, RSMo, to audit a transportation development district prior to the question of abolishment being submitted to a vote. On January 8, 2021, the Board of Directors of the Coronado Drive Transportation Development District approved a resolution with its intent to dissolve the district and request an audit as required by statute. The State Auditor was subsequently notified of this resolution.

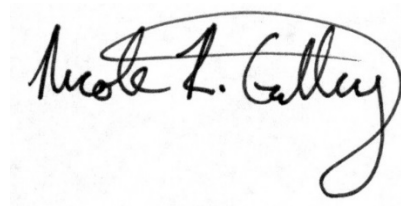
The scope of our audit included, but was not necessarily limited to, the fiscal year ended September 30, 2020, and the period from October 1, 2020, through December 31, 2020. The objectives of our audit were to evaluate the financial status of the district and determine whether it may be abolished pursuant to law.

Our methodology included reviewing minutes of meetings, financial records, and other pertinent documents; and interviewing various personnel of the district, as well as certain external parties. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The audit determined the Board of Directors may proceed with abolishment of the district in accordance with Section 238.275, RSMo.

The accompanying Management Advisory Report presents our findings arising from our audit of the Coronado Drive Transportation Development District.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Robert E. Showers, CPA, CGAP
Audit Manager:	Wayne T. Kauffman, MBA, CPA, CFE, CGAP
In-Charge Auditor:	Joseph T. Magoffin, CFE
Audit Staff:	Sara McCormick, MPPA
	Thomas R. Johnson, MAcc.

Coronado Drive Transportation Development District Management Advisory Report - State Auditor's Findings

Financial Status

Our audit of the Coronado Drive Transportation Development District (TDD) indicates the financial condition of the district is such that it may be abolished.

The Coronado Drive TDD is located in Jackson County, in the City of Blue Springs. The district was organized in July 2009 by petition of the property owners within the boundaries of the proposed district. The members of the Board of Directors and officers are representatives of the developer and the City of Blue Springs. The district has a fiscal year end of September 30.

In July 2009, the Board of Directors of the district passed a resolution formally approving the imposition of the sales tax after qualified voter approval of the sales tax. In July 2009, the qualified voters of the district¹ approved a one-half (0.50%) percent sales tax on all taxable transactions within the boundaries of the district for a period not to exceed 10 years. The sales tax became effective on January 1, 2010. For the entirety of its life, from 2009 through 2020, the Coronado Drive TDD received \$4,955,000 in sales taxes.

The Coronado Drive TDD was formed for the reconstruction of Coronado Drive east of Adams Dairy Parkway, improvements to the Adams Dairy Parkway and I-70 east bound and I-70 west bound ramp intersections, construction improvements of the Home Depot and Wal-Mart west entrances, and improvements to the Adams Dairy Parkway and RD Mize Road. The project was included as part of a larger redevelopment project which included multiple political subdivisions.² The City of Blue Springs is the public entity with jurisdiction over the local portion of the project and serves as the Local Transportation Authority. The Missouri Highways and Transportation Commission (MHTC) serves as the entity with jurisdiction over the state portion of the project. The project was completed, and the City of Blue Springs subsequently accepted dedication of the project.

The Coronado Drive TDD did not issue bonds or debt instruments to fund the project. Instead, district sales tax revenues were pledged to service bonds issued by the City of Blue Springs as part of a larger redevelopment project. As part of the agreement with the city, the district agreed to give the city all sales tax revenue received for the life of the district.

In January 2021, the Board of Directors approved a resolution formalizing their intent to dissolve the district. The Coronado Drive TDD sales tax expired effective July 31, 2019. The Coronado Drive TDD's legal counsel advised the State Auditor's Office (SAO) of the districts intent to dissolve the district and

¹ The only qualified voter in the district was Walmart Stores East, LP.

² Political subdivisions involved in the Adams Farms redevelopment plan included the Adams Farms Tax Increment Financing Plan Projects A, B and C, Adams Farms TDD, I-70 and Adams Dairy Parkway TDD, and the Coronado Drive TDD.



Coronado Drive Transportation Development District
Management Advisory Report State Auditor's Findings

requested the SAO proceed with all necessary actions as required pursuant to Section 238.275, RSMo.

The SAO has performed an audit of the Coronado Drive TDD as required by Section 238.275, RSMo. That statute requires the State Auditor to audit the TDD to determine its financial status, and determine whether it may be abolished pursuant to law. That law also states the board shall not propose the question to abolish the district while there are outstanding claims or causes of action pending against it, if its liabilities exceed its assets; or while the district is insolvent, in receivership, or under the jurisdiction of a bankruptcy court.

The following table presents the financial activity and cash balance of the Coronado Drive TDD for the period from October 1, 2009, through September 30, 2019; the year ended September 30, 2020; and the period from October 1, 2020, through December 31, 2020.

	Period October 1, 2020 to December 31, 2020	Year Ended September 30, 2020	Period October 1, 2009 to September 30, 2019
RECEIPTS			
Sales Tax	\$ 0	1,415	4,953,585
Interest	0	105	1,125
Transfers from Adams Farm TIF	0	4,285	0
Total Receipts	0	5,805	4,954,710
DISBURSEMENTS			
Debt Service to the City of Blue Springs	0	0	4,774,352
Professional Fees	13,387	3,822	111,044
Administrative Fees	0	2,092	54,314
Transfers to Adams Farm TIF	0	1,504	0
Total Disbursements	13,387	7,418	4,939,710
RECEIPTS OVER (UNDER) DISBURSEMENTS	(13,387)	(1,613)	15,000
BEGINNING CASH	13,387	15,000	0
ENDING CASH	\$ 0	13,387	15,000

Source: Compiled by the SAO using the TDD's bank statements, transaction register, and audited financial statements.



Coronado Drive Transportation Development District Management Advisory Report State Auditor's Findings

Based on our audit, the cash balance of the Coronado Drive TDD as of September 30, 2020, was \$13,387 and the cash balance as of December 31, 2020, was \$0. The Coronado Drive TDD's legal counsel indicated the district had no outstanding liabilities as of January 22, 2021 for billed and unbilled legal services and expenses and no further legal expenses were anticipated.

Based on our audit, the Board of Directors may proceed with the abolishment of the Coronado Drive TDD in accordance with Section 238.275, RSMo.



Nicole Galloway, CPA

Missouri State Auditor

**Summary of Local Government and Court
Audit Findings - Information Security
Controls**

Report No. 2021-097

October 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Summary of Local Government and Court Audit Findings - Information Security Controls

User Access Management	Access to certain systems is not adequately restricted. The user access of former employees is not disabled timely.
User Authentication	Passwords are not required to be changed on a periodic basis. User accounts and passwords for accessing computers and various systems are shared by users. Passwords are not required to contain a minimum number of characters.
Security Controls	Inactivity controls have not been implemented to lock a computer or system after a certain period of inactivity. Security controls have not been implemented to lock access to a computer or system after a specified number of unsuccessful logon attempts.
Backup and Recovery	Data backups are not stored at a secure off-site location. Periodic testing of backup data is not performed. Management has not developed a formal contingency plan to ensure business operations and computer systems can be promptly restored in the event of a disaster or other disruptive incident.
Data Management and Integrity	The attendance system does not limit the time frame during which changes can be made and there is no review by officials to ensure changes made to current school year records area appropriate. Network access logs were always not maintained or monitored, because the logging function had been disabled.

Because of the nature of this report, no rating is provided.

All reports are available on our website: auditor.mo.gov

Summary of Local Government and Court Audit Findings

Information Security Controls

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

This report was compiled using local government and court audit reports issued by my office between July 2020 and June 2021 (report numbers 2020-037 through 2020-131 and 2021-001 through 2021-036). The objective of this report was to summarize recent information security control issues and recommendations.

The recommendations address a variety of topics including user access management, user authentication, security controls, backup and recovery, and data management and integrity. The Appendix lists the 11 reports with findings covering these topics.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name of the State Auditor.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Robert E. Showers, CPA, CGAP
Audit Manager:	Alex R. Prenger, M.S.Acct., CPA, CISA, CFE, CGAP
Audit Staff:	Zachery Harris

Summary of Local Government and Court Audit Findings

Information Security Controls

Audit Issues

1. User Access Management

1.1 Access rights and privileges

Access to certain systems is not adequately restricted. Access rights and privileges are used to determine what a user can do after being allowed into a system, such as read or write to a certain file. Unrestricted system access allows the capability to make unauthorized changes to records or to delete or void transactions after the transactions have been entered in the system. In addition, adequate supervisory reviews of users are not performed. System access is typically restricted based on user needs and job responsibilities.

Without adequate user access restrictions, there is an increased risk of unauthorized changes to data and records and of the loss, theft, or misuse of funds.

Recommendation

Ensure user access rights are limited to only what is necessary to perform job duties and responsibilities.

Report Source

2020-040 (Valley R-VI School District Attendance Procedures)
2020-118 (Thirty-Second Judicial Circuit Cape Girardeau County)

1.2 Terminated employees

The user access of former employees is not disabled timely.

Without effective procedures to remove access upon termination, former employees could continue to have access to critical or sensitive data and records, which increases the risk of the unauthorized use, modification, or destruction of data and information.

Recommendation

Ensure user access is promptly deleted following termination of employment to prevent unauthorized access to computer systems and data.

Report Source

2020-115 (New Madrid County)
2021-001 (Jackson County Departmental and Other County Policies and Procedures)

2. User Authentication

2.1 Passwords not changed

Passwords are not required to be changed on a periodic basis. As a result, there is less assurance passwords are effectively limiting access to computer systems and data files to only those individuals who need access to perform their job responsibilities. Changing passwords periodically helps to reduce the risk of unauthorized access to and use of systems and data.



Summary of Local Government and Court Audit Findings
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Audit Issues

Without requiring passwords to be periodically changed, the likelihood that accounts could be compromised and used by unauthorized individuals to gain access to sensitive information is increased.

Recommendation

Ensure passwords are periodically changed to prevent unauthorized access to computers and data.

Report Source

2020-049 (Warren County)
2020-052 (Monroe County)
2020-100 (Madison County)
2020-101 (Dunklin County)
2020-115 (New Madrid County)
2021-012 (City of Forsyth)

2.2 Sharing passwords

User accounts and passwords for accessing computers and various systems are shared by users. The security of a password system is dependent upon keeping passwords confidential. By allowing users to share accounts and passwords, individual accountability for system activity could be lost and unauthorized system activity could occur.

Without strong user account and password controls, including maintaining the confidentiality of passwords, the likelihood that accounts could be compromised and used by unauthorized individuals to gain access to sensitive information is increased.

Recommendation

Ensure unique user accounts and passwords are required to access computers and data. In addition, ensure users understand the importance of maintaining the confidentiality of passwords.

Report Source

2020-038 (City of Parma)
2020-052 (Monroe County)
2020-115 (New Madrid County)
2021-012 (City of Forsyth)
2021-033 (Jefferson County Collector and Property Tax System)

2.3 Password complexity

Passwords are not required to contain a minimum number of characters. Strong passwords are often the first line of defense into a computer or system. As a result, establishing an appropriate minimum character length makes it more difficult for passwords to easily be guessed or identified using password-cracking mechanisms.

Without enforcing password complexity by requiring a minimum number of characters, there is an increased risk that passwords can be more easily guessed, allowing unauthorized access to data and systems.



Summary of Local Government and Court Audit Findings
Information Security Controls
Audit Issues

Recommendation

Ensure passwords contain a minimum number of characters so they cannot be easily guessed.

Report Source

2020-052 (Monroe County)
2020-100 (Madison County)
2020-115 (New Madrid County)

3. Security Controls

3.1 Inactivity control

Inactivity controls have not been implemented to lock a computer or system after a certain period of inactivity. Having users log off computers when unattended and implementing an inactivity control to lock a computer or terminate a user session after a certain period of inactivity will help reduce the risk of unauthorized individuals accessing an unattended computer and having potentially unrestricted access to programs and data file.

Without an inactivity control, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data.

Recommendation

Ensure an inactivity control is implemented to lock a computer or system after a certain period of inactivity.

Report Source

2020-052 (Monroe County)
2020-100 (Madison County)
2021-012 (City of Forsyth)

3.2 Unsuccessful logon attempts

Security controls have not been implemented to lock access to a computer or system after a specified number of unsuccessful logon attempts. Logon attempt controls lock the capability to access a computer or system after a specified number of consecutive unsuccessful logon attempts, and are necessary to prevent unauthorized individuals from continually attempting to logon to a computer or system by guessing passwords.

Without effective controls to limit the number of consecutive unsuccessful logon attempts, there is less assurance sensitive data is effectively protected from unauthorized access.

Recommendation

Ensure a security control is implemented to lock access to a computer or system after multiple unsuccessful logon attempts.

Report Source

2020-052 (Monroe County)
2020-100 (Madison County)
2020-101 (Dunklin County)



4. Backup and Recovery

4.1 Off-site storage

Data backups are not stored at a secure off-site location. Data backups are performed; however, the backup files are stored at the same location as the original data leaving the files susceptible to the same damage as that data.

Without storing backup data at a secure off-site location, critical data may not be available for restoring systems following a disaster or other disruptive incident.

Recommendation

Ensure backup data is stored in a secure off-site location.

Report Source

2020-038 (City of Parma)
2020-101 (Dunklin County)
2021-012 (City of Forsyth)

4.2 Periodic testing

Periodic testing of backup data is not performed. Such testing is necessary to ensure the backup process is functioning properly and to ensure all essential data can be recovered.

Without testing the full backup process, management cannot be assured the entire system can be restored when necessary.

Recommendation

Ensure backup data is tested on a regular, predefined basis.

Report Source

2020-101 (Dunklin County)

4.3 Contingency plan

Management has not developed a formal contingency plan to ensure business operations and computer systems can be promptly restored in the event of a disaster or other disruptive incident. A comprehensive written contingency plan typically includes plans for a variety of disaster situations and specify detailed recovery actions required to reestablish critical business, computer, and network operations. Once a contingency plan has been developed and approved, periodic testing and review is necessary.

Without an up-to-date and tested contingency plan, management has limited assurance the organization's business and computer operations can be promptly restored after a disruptive incident.

Recommendation

Develop a formal contingency plan and periodically test and evaluate the plan.

Report Source

2020-038 (City of Parma)



5. Data Management and Integrity

5.1 Student attendance data

The attendance system does not limit the time frame during which changes can be made and there is no review by officials to ensure changes made to current school year records are appropriate. In addition, an audit trail report of changes made is not generated and reviewed to ensure all changes made to attendance records are appropriate and accurate.

Without limiting the time frame during which changes can be made or reviewing changes made, data is subject to erroneous changes that may significantly affect the reliability of official attendance reports.

Recommendation

Ensure student attendance data is accurately recorded and reported, including restricting the time frame during which changes can be made and ensure an audit trail of changes made to attendance data be prepared and reviewed for accuracy.

Report Source

2020-040 (Valley R-VI School District Attendance Procedures)

5.2 Network access logs

The network access logs were not maintained or monitored for a period of time, because the logging function had been disabled.

Without an effective method to identify, log and monitor significant security-relevant events, there is an increased risk that unauthorized or inappropriate system activity may not be detected.

Recommendation

Ensure network access logs are maintained and monitored.

Report Source

2021-001 (Jackson County Departmental and Other County Policies and Procedures)

Summary of Local Government and Court Audit Findings

Information Security Controls

Appendix - Audit Reports

Report Number	Title	Publication Date
2020-038	City of Parma	July 2020
2020-040	Valley R-VI School District Attendance Procedures	July 2020
2020-049	Warren County	August 2020
2020-052	Monroe County	August 2020
2020-100	Madison County	November 2020
2020-101	Dunklin County	November 2020
2020-115	New Madrid County	December 2020
2020-118	Thirty-Second Judicial Circuit Cape Girardeau County	December 2020
2021-001	Jackson County Departmental and Other County Policies and Procedures	January 2021
2021-012	City of Forsyth	March 2021
2021-033	Jefferson County Collector and Property Tax System	June 2021



Nicole Galloway, CPA

Missouri State Auditor

**Federal Funding
for COVID-19 Response
August 2021**

Report No. 2021-096

October 2021

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August 2021

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NICOLE GALLOWAY, CPA

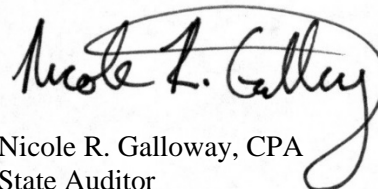
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance in the month of August 2021 for the Coronavirus Disease 2019 (COVID-19) emergency and the cumulative financial activity since the state began receiving funding in April 2020.

In March, April, and December 2020 and March 2021, Congress passed several legislative measures signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities during the COVID-19 emergency. The funding received by or made available to Missouri state government agencies will help pay for the state's emergency response to COVID-19 and provides (1) additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, and (2) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. Some funding authorized in the legislation also went directly to local government entities, healthcare facilities, and colleges and universities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In August, the state spent \$119.8 million from federal COVID-19 assistance (Appendix A). Through the end of August, the state has received \$4.77 billion and spent \$4.44 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendixes C and D. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$1.17 billion) and funding passed through to counties and the City of St. Louis (\$521 million). Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes.



Nicole R. Galloway, CPA
State Auditor

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Federal Funding for COVID-19 Response

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Missouri has been awarded federal funding under the following federal laws enacted in March, April, and December 2020 and March 2021:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116-123; H.R. 6074)
- Families First Coronavirus Response Act (Public Law 116-127; H.R. 6201)
- Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136; H.R. 748, as amended)
- Paycheck Protection Program and Health Care Enhancement Act (Public Law 116-139; H.R. 266)
- Consolidated Appropriations Act, 2021 (Public Law 116-260; H.R. 133)
- American Rescue Plan Act of 2021 (Public Law 117-2, H.R.1319)

The Coronavirus Preparedness and Response Supplemental Appropriations Act provides for grants to or cooperative agreements with states to carry out surveillance, epidemiology, laboratory capacity, infection control, mitigation, communications, and other preparedness and response activities. The state has been awarded as of August 31, 2021, approximately \$18.8 million under this act for additional or new funding under various federal grant programs. Part of this funding went directly to community health centers from the federal government. Each grant program has a separate time limit on use of the funding.

The Families First Coronavirus Response Act provides Missouri a 6.2 percent Federal Medical Assistance Percentage (FMAP) increase beginning January 1, 2020, for the state's Medicaid program (MO HealthNet) and other applicable programs. The state's FMAP percentage was approximately 66 percent prior to this act.¹ The increased FMAP is available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. To qualify for the temporary FMAP increase, Missouri must:

¹ The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to this act.

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- Maintain eligibility standards, methodologies, or procedures that are no more restrictive than what the state had in place as of January 1, 2020, (maintenance of effort requirement).
- Not charge premiums that exceed those that were in place as of January 1, 2020.
- Cover, without impositions of any cost sharing, testing, services, and treatments including vaccines, specialized equipment, and therapies related to COVID-19.
- Not terminate individuals from Medicaid if such individuals were enrolled in the program as of the date of the beginning of the emergency period, or become enrolled during the emergency period, unless the individual voluntarily terminates eligibility or is no longer a resident of the state (continuous coverage requirement).

Under the Families First Coronavirus Response Act, the state has also been awarded as of August 31, 2021, approximately \$36.7 million of additional or new funding under various federal grant programs for meal assistance, food subsidies, and administrative costs. Each grant program has a separate time limit on use of the funding.

The CARES Act specifies that payments provided to the state from the Coronavirus Relief Fund² may only be used to cover costs that (1) are necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the budget most recently approved as of March 27, 2020, (the date of enactment of the CARES Act) for the state; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The Consolidated Appropriations Act, 2021 extended the time for use of the funding to December 31, 2021.

The state has received approximately \$2.38 billion in Coronavirus Relief Fund assistance including nearly \$173.5 million for St. Louis County and \$122.7 million for Jackson County.³ Twenty-five percent of the remaining state share (approximately \$521 million) was distributed to other counties in the state and the City of St. Louis based on population. In July 2020, the Department of the Treasury Office of Inspector General (OIG) issued interim and quarterly reporting requirements for Coronavirus Relief Fund payments. The OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of these payments.

² From the U.S. Department of the Treasury, CFDA number 21.019.

³ The funding for Jackson County and St. Louis County went directly to those local governments from the federal government.

Federal Funding for COVID-19 Response
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Eligible expenditures for Coronavirus Relief Fund assistance include, but are not limited to, payment for:⁴

1. Medical expenses such as:
 - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
 - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
 - Costs of providing COVID-19 testing, including serological testing.
 - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
 - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.
2. Public health expenses such as:
 - Expenses for communication and enforcement by state, territorial, local, and tribal governments of public health orders related to COVID-19.
 - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.
 - Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency.
 - Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
 - Expenses for public safety measures undertaken in response to COVID-19.
 - Expenses for quarantining individuals.
3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially

⁴ U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4184, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

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dedicated to mitigating or responding to the COVID-19 public health emergency.

4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
 - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
 - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
 - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
 - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
 - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
 - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.
5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
 - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
 - Expenditures related to a state, territorial, local, or tribal government payroll support program.
 - Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.
6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy CARES Act eligibility criteria.

The state may also use Coronavirus Relief Fund assistance to meet immediate cash management needs provided that the full amount of the payment is used

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to cover necessary expenditures.⁵ If the state has not used the Coronavirus Relief Fund assistance it has received to cover costs that were incurred by December 31, 2021, as required by federal law, those funds must be returned to the federal government.

Under the CARES Act, the state has also been awarded as of August 31, 2021, approximately \$3.82 billion of additional or new funding under other various federal grant programs for assistance for public schools, institutions of higher education, and healthcare facilities; child care and family services; health care worker training programs; public health education; expanded telehealth services; and numerous other assistance services or benefits. A significant part of this funding went directly to local governments or the awarded entity. Each grant program has a separate time limit on use of the funding.

The Paycheck Protection Program and Health Care Enhancement Act provides funding to states for expanded COVID-19 testing. Under the act, the state has been awarded approximately \$166 million with some of this funding going directly to rural health departments from the federal government.

Under the Consolidated Appropriations Act, 2021, the state has been awarded as of August 31, 2021, approximately \$2.83 billion of additional or new funding under various federal grant programs for emergency rental assistance, elementary school and higher education funding, virus testing, vaccine preparedness, transportation funding, meal assistance, child care, behavioral health services, and administrative costs. Each grant program has a separate time limit on use of the funding.

Under the American Rescue Plan Act of 2021, the state has been awarded as of August 31, 2021, approximately \$10.53 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. American Rescue Plan Act financial activity is not included in this report series. It is presented in a separate series of monthly reports beginning in July 2021.

⁵ U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4194, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

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In August, the state spent \$119.8 million from federal COVID-19 assistance (Appendix A). Through the end of August, the state has received \$4.77 billion and spent \$4.44 billion from this assistance. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$1.17 billion) and funding passed through to counties and the City of St. Louis (\$521 million).

Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes. The state will be responsible for monitoring use of the funding it passes through to local governments. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation are presented in Appendixes C and D.

Appendix A

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
August 1, 2021, through August 31, 2021

				Unaudited			
	Beginning			Returned to			Ending
	Fund Balance	Receipts	Disbursements	Federal	Transfers In	Transfers Out	Fund Balance
				Government			
Coronavirus Emergency Supplemental Fund	\$ 11,652,537	3,564	6,263	0	0	1,925	11,647,913
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ¹	0	54,907,982	54,907,982	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	21,624	508,766	414,597	0	0	0	115,793
Department of Elementary and Secondary Education Federal Emergency Relief Fund	34,932	30,665,246	29,573,494	0	0	0	1,126,684
Department of Higher Education and Workforce Development Federal Stimulus Fund	0	34,547	34,547	0	0	0	0
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	0	21,566	0	0	0	0	21,566
Missouri Department of Transportation Federal Stimulus Fund	3	1,451,866	1,451,867	0	0	0	2
Department of Public Safety Federal Stimulus Fund	4,255,199	0	0	0	0	0	4,255,199
State Emergency Management Federal Stimulus Fund	157,844,251	9,571,016	17,520,823	0	0	46,288	149,848,156
Department of Mental Health Federal Stimulus Fund	54,414	976,426	754,807	0	0	11,427	264,606
Department of Health and Senior Services Federal Stimulus Fund	6,686,170	10,966,851	12,094,747	0	0	129,693	5,428,581
Department of Social Services Federal Stimulus Fund	407,848	2,313,421	2,506,652	0	0	0	214,617
Department of Natural Resources Federal Stimulus Fund	4,125	52,979	57,104	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	267,335	358,154	447,649	0	0	111,861	65,979
Total all Funds	\$ 181,228,438	111,832,384	119,770,532	0	0	301,194	172,989,096

¹ This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2022 as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal Funding for COVID-19 Response Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds Cumulative Results through August 31, 2021

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Secretary of State Election Administration Improvements Fund ¹	\$ 3,801,643	3,612,181	189,462	0	0	0
Coronavirus Emergency Supplemental Fund	11,676,480	19,914	0	0	8,653	11,647,913
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ²	1,168,084,819	1,168,084,819	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	75,003,328	74,887,535	0	0	0	115,793
Department of Elementary and Secondary Education Federal Emergency Relief Fund	464,958,456	463,831,772	0	0	0	1,126,684
Department of Higher Education and Workforce Development Federal Stimulus Fund	357,064	357,064	0	0	0	0
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	23,664,566	23,643,000	0	0	0	21,566
Missouri Department of Transportation Federal Stimulus Fund	27,783,690	27,783,688	0	0	0	2
Office of Administration Federal Stimulus Fund	521,241,978	521,093,744	0	66,711	214,945	0
Department of Public Safety Federal Stimulus Fund	8,310,170	1,982,221	0	0	2,072,750	4,255,199
State Emergency Management Federal Stimulus Fund ³	2,000,892,963	1,408,956,765	0	265,090,805	707,178,847	149,848,156
Department of Corrections Federal Stimulus Fund	11,578,485	1,514,706	0	0	10,063,779	0
Department of Mental Health Federal Stimulus Fund	30,429,277	12,549,474	0	725,786	18,340,983	264,606
Department of Health and Senior Services Federal Stimulus Fund	302,040,232	295,707,431	0	0	904,220	5,428,581
Department of Social Services Federal Stimulus Fund	74,102,580	72,788,213	0	0	1,099,750	214,617
Department of Natural Resources Federal Stimulus Fund	1,961,329	1,961,329	0	0	0	0
Office of Lieutenant Governor Federal Stimulus Fund	405,346	405,346	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	41,163,665	38,506,223	0	0	2,591,463	65,979
Secretary of State Federal Stimulus Fund	4,106,405	690,074	3,416,331	0	0	0
Housing Assistance Stimulus Fund ⁴	0	323,715,323	0	323,715,323	0	0
Total all Funds	\$ 4,771,562,476	4,442,090,822	3,605,793	589,598,625	742,475,390	172,989,096

¹ During the fiscal year ending June 30, 2020, the Secretary of State (SOS) used this fund to account for COVID-19 receipts and disbursements and other pre-existing but unrelated activity. The receipts, disbursements, and beginning and ending fund balances listed represent only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority was established prior to the public health emergency, and thus does not reflect COVID-19 efforts. The SOS receives many federal grants and uses the state accounting system, as it was intended, to account for all grant activity. Beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund is used to account for all COVID-19 receipts and related disbursements. However, between January 2021 and March 2021 the SOS reused this fund to receive \$189,462 in refunds from subrecipients of unspent awards during the fiscal year ended June 30, 2020 (a decrease in previous disbursements). In April 2021, the SOS returned this money to the federal government.

² This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2022 as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

³ The General Assembly authorized the Office of Administration (OA) to transfer up to \$750 million in federal funds from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. These transferred funds, plus any interest the state earned, had to be repaid to the State Emergency Management Federal Stimulus Fund. The OA transferred \$250 million in May 2020, and repaid the full \$250 million in December 2020, plus \$200,111 in earned interest. The interest is considered COVID-19 revenue because the U.S. Treasury requires the state to use it to cover expenditures incurred in accordance with COVID-19 relief purposes.

⁴ In February 2021, the General Assembly authorized a transfer of up to \$324,694,749 from the State Emergency Management Federal Stimulus Fund to the Housing Assistance Stimulus Fund. This transfer supports the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief Program in Missouri) to provide financial assistance to eligible households unable to pay rent and utilities due to the COVID-19 pandemic. While the Department of Economic Development (DED) administers this fund and indirectly administers (monitors) the program, DED officials entered an agreement with the Missouri Housing Development Commission (MHDC) to directly administer the program. The \$323,715,323 disbursed in February 2021 effectively reflects an upfront transfer to the MHDC. That agency will expend the funds through at least September 2021. Any unused portion will be refunded to the DED, and in turn the U.S. Treasury.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

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Fiscal Year 2021 and Fiscal Year 2022 through August 31, 2021

	Year Ended June 30, 2022 (through August 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	\$ 682,249	6,958	675,291	675,494	9,663	665,831
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	3,284	10,755,489	10,758,773	1	10,758,772
Total Coronavirus Emergency Supplemental Fund	11,441,022	10,242	11,430,780	11,434,267	9,664	11,424,603
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND						
Free public schools - all expenditures				2,000,000,000	0	2,000,000,000
School Nutrition Services Program - reimbursements to schools for school food programs				75,658,549	31,908,495	43,750,054
Missouri Healthy Schools, Successful Students Program				266,463	217,344	49,119
Office of Childhood - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Department of Social Services, Children's Division, provided that the delivery of services shall be coordinated with the Parents as Teachers Program	907,000	0	907,000			
Office of Childhood - development and implementation of automated systems to enhance time, attendance reporting, contract compliance, payment accuracy, monitoring, referral services, professional development, before and after school programs, Early Head Start, parent education, background screenings, and to support the Educare Program; and further provided that the Office of Childhood may provide one-time funding to providers, not to exceed \$5,000 per provider, to assist providers who otherwise meet the department's qualifications, to meet requirements for accreditation, and further provided the Department of Elementary and Secondary Education shall reimburse providers more frequently than one month in arrears	11,925,022	777,060	11,147,962			
Office of Childhood - child care subsidy payments for low-income families, subject to income thresholds, provided that any individual can qualify for a traditional or transitional child care subsidy benefit regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers from this appropriation; and to provide childcare subsidies for children under the care, custody, or involved with the Department of Social Services - Children's Division and children adopted or under legal guardianship through Children's Division, and further provided that the subsidy paid by the Children's Division to providers on behalf of children in foster care shall be fixed to the market rate by region and provider-type, in accordance with the latest market rate study performed by or for the Division, and further provided that payments to providers shall be made in full and no more than two weeks in arrears	24,373,774	154,294	24,219,480			

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	Year Ended June 30, 2022 (through August 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
Office of Childhood - child care services in response to the COVID-19 pandemic - stipends for child care providers providing non-traditional hours of care	5,000,000	0	5,000,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - increased access for foster care children	15,352,000	0	15,352,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - child care for families engaged in job search	9,500,000	0	9,500,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion and upgrades for existing Child Care providers	30,000,000	0	30,000,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion for new providers	20,000,000	0	20,000,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - higher education grants	25,000,000	0	25,000,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - Paycheck Protection Program payments	33,945,846	0	33,945,846			
Office of Childhood - child care services in response to the COVID-19 pandemic - professional development	1,550,000	0	1,550,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - youth development credential	1,150,000	0	1,150,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - administration	9,257,784	0	9,257,784			
Office of Childhood - child care services in response to the COVID-19 pandemic - technical and business assistance	10,000,000	0	10,000,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - additional sliding scale fees for June 2021 through September 2022	17,300,000	0	17,300,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - teaching child care at DESE career centers	2,100,000	0	2,100,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - higher education grants to students needing child care	5,000,000	0	5,000,000			
Total DESE Federal Stimulus Fund	222,361,426	931,354	221,430,072	2,075,925,012	32,125,839	2,043,799,173
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act ²				208,443,000	112,490,909	95,952,091
Distributions to the free public schools under the CARES Act, provided that local educational agencies that adopt, in response to COVID-19, a distanced or blended onsite and distanced pattern of instruction constituting less than forty-five percent (45%) of annual attendance hours taking place in person, shall have their designated total allocation under this section reduced by ten percent (10%)	105,000,000	3,606,605	101,393,395			

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	Year Ended June 30, 2022 (through August 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	20,000,000	3,380,541	16,619,459	30,000,000	14,144,301	15,855,699
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act				522,703,375	199,022,695	323,680,680
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that local educational agencies that adopt, in response to COVID-19, a distanced or blended onsite and distanced pattern of instruction constituting less than forty-five percent (45%) of annual attendance hours taking place in person, shall have their designated total allocation under this section reduced by ten percent (10%)	522,703,375	54,931,510	467,771,865			
Distributions of the Governor's Emergency Education Relief Funds to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that fifty percent (50%) of funds awarded to local educational agencies under this section are utilized to provide financial assistance or microgrants directly to the parents or legal guardians of students	7,284,647	0	7,284,647	7,284,647	0	7,284,647
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that any unobligated non-public schools funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	33,775,112	6,066,332	27,708,780	67,550,224	2,719,128	64,831,096
Total DESE Federal Emergency Relief Fund	688,763,134	67,984,988	620,778,146	835,981,246	328,377,033	507,604,213
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
FEDERAL STIMULUS FUND						
Crowder College				1,718,186	0	1,718,186
Crowder College - maintenance and repair				65,732	0	65,732
Crowder College - equity				133,645	0	133,645
East Central College				1,622,326	0	1,622,326
East Central College - maintenance and repair				47,965	0	47,965
East Central College - equity				126,188	0	126,188
Jefferson College				2,326,275	0	2,326,275
Jefferson College - maintenance and repair				114,448	0	114,448
Jefferson College - equity				180,943	0	180,943
Metropolitan Community College				9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair				395,635	0	395,635
Metropolitan Community College - equity				731,315	0	731,315
Mineral Area College				1,691,577	0	1,691,577
Mineral Area College - maintenance and repair				68,720	0	68,720
Mineral Area College - equity				131,575	0	131,575

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	Year Ended June 30, 2022 (through August 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
Moberly Area Community College				1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair				45,518	0	45,518
Moberly Area Community College - equity				148,135	0	148,135
North Central Missouri College				811,508	0	811,508
North Central Missouri College - maintenance and repair				16,606	0	16,606
North Central Missouri College - equity				63,121	0	63,121
Ozarks Technical Community College				4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair				68,116	0	68,116
Ozarks Technical Community College - equity				342,106	0	342,106
St. Charles Community College				2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair				63,893	0	63,893
St. Charles Community College - equity				214,713	0	214,713
St. Louis Community College				12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair				473,822	0	473,822
St. Louis Community College - equity				1,008,108	0	1,008,108
State Fair Community College				1,858,709	0	1,858,709
State Fair Community College - maintenance and repair				64,102	0	64,102
State Fair Community College - equity				144,575	0	144,575
Three Rivers College				1,588,805	0	1,588,805
Three Rivers College - maintenance and repair				41,015	0	41,015
Three Rivers College - equity				123,581	0	123,581
State Technical College of Missouri				2,010,124	0	2,010,124
University of Central Missouri				18,446,119	0	18,446,119
Southeast Missouri State University				15,293,156	0	15,293,156
Missouri State University				31,333,687	0	31,333,687
Lincoln University				7,156,731	0	7,156,731
Truman State University				13,886,774	0	13,886,774
Northwest Missouri State University				10,395,373	0	10,395,373
Missouri Southern State University				8,010,414	0	8,010,414
Missouri Western State University				7,415,585	0	7,415,585
Harris-Stowe State University				3,487,087	0	3,487,087
University of Missouri				138,745,625	0	138,745,625
Job training and related activities	1,212,759	102,096	1,110,663	1,332,000	254,968	1,077,032
Total DHEWD Federal Stimulus Fund	1,212,759	102,096	1,110,663	305,369,512	254,968	305,114,544

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	Year Ended June 30, 2022 (through August 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	15,000,000	0	15,000,000	23,643,000	23,643,000	0
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the Coronavirus Response and Relief Supplemental Appropriations Act	12,000,000	21,566	11,978,434			
Certified Work Ready Community Program	750,000	0	750,000			
Job training and related activities	85,500	0	85,500			
Total DHEWD Federal Emergency Relief Fund	27,835,500	21,566	27,813,934	23,643,000	23,643,000	0
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code				61,770,760	19,415,205	42,355,555
Transit Program - grants to non-urbanized areas under Sections 5310, 5311, 5312, and 5340, Title 49, United States Code	62,470,760	3,385,515	59,085,245	500,000	0	500,000
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the State Block Grant Program administered through the Federal Airport Improvement Program				19,870,044	1,539,765	18,330,279
Aviation Program - for construction, capital improvements, operations, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to the provisions of the CARES Act, and the Coronavirus Response and Relief Supplemental Appropriations Act	20,370,044	99,335	20,270,709			
Total MoDOT Federal Stimulus Fund	82,840,804	3,484,850	79,355,954	82,140,804	20,954,970	61,185,834
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND						
Broadband expansion and/or cellular equipment and service to provide fixed or mobile broadband access to emergency services personnel in order to coordinate and dispatch services related to the COVID-19 disease - expense and equipment				5,000,000	0	5,000,000
Broadband expansion to residential and agricultural areas in counties of the state of Missouri with high concentrations of state employees without residential access to broadband internet, for the purpose of enabling state employees to work remotely due to the COVID-19 disease - expense and equipment				5,000,000	0	5,000,000
Reimbursement of broadband services costs, and/or for state purchase of cellular equipment and service to provide fixed or mobile broadband service for state employees required to work from home due to the COVID-19 disease - expense and equipment				2,000,000	0	2,000,000
Total OA Federal Stimulus Fund				12,000,000	0	12,000,000

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	Year Ended June 30, 2022 (through August 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
All allotments, grants and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency				1,860,000	1,792,971	67,029
Total DPS Federal Stimulus Fund				1,860,000	1,792,971	67,029
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters				652,799,325	217,393,127	435,406,198
For expenses of any state agency responding to COVID-19	69,431,422	2,610,266	66,821,156			
Alternative care treatment facility staffing expenses - personal service				35,000,000	3,388	34,996,612
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs				1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo				10,000,000	0	10,000,000
State Emergency Management Agency, Boone County Fire Protection District, Missouri Task Force 1 - expenses for response to emergencies and disasters in the State of Missouri and conduct of annual training exercises. Expenses may include, but are not limited to personnel salaries and benefits, supplies, and repair or replacement of damaged equipment				100,000	100,000	0
Return of unspent CARES Act Coronavirus Relief Funds to the federal government ²				750,000,000	0	750,000,000
DESE - Learning Loss Testing				2,853,584	2,853,583	1
DESE - Transportation Costs				9,100,000	9,100,000	0
DESE - State School Bus Routes				1,000,000	580,334	419,666
DESE - Sheltered Workshops				3,999,731	3,999,730	1
DESE - Distance Learning				5,582,707	5,582,706	1
DHEWD - Distance Learning				10,000,000	10,000,000	0
DHEWD - Computer-Based Training				2,000,000	1,323,000	677,000
DHEWD - Workforce Development Boards				147,590	147,589	1
DHEWD - Workforce Training				3,033,762	3,033,762	0
DHEWD - Institutions of Higher Education COVID Expenses				115,792,343	115,792,343	0
Department of Revenue (DOR) - Temporary Motor Vehicle and Driver Licensing Division Offices				2,000,000	1,062,762	937,238
DOR - Technology and infrastructure costs due to the COVID-19 crisis - expense and equipment				79,263	79,262	1
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service	288,320	49,993	238,327	789,442	216,231	573,211
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - expense and equipment				372,230	372,230	0

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	Year Ended June 30, 2022 (through August 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
OA - Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				941,500	862,750	78,750
OA - Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				192,500	169,250	23,250
Missouri Consolidated Health Care Plan - COVID Reimbursement	4,000,000	3,832,358	167,642	22,000,000	18,921,685	3,078,315
Department of Agriculture (MDA) - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic				20,000,000	16,933,771	3,066,229
Department of Economic Development (DED) - Broadband Expansion	750,000	0	750,000	12,750,000	7,167,234	5,582,766
DED - Program to provide grants to small businesses incorporated in the state of Missouri with 50 or fewer employees, to reimburse the costs of business interruption caused by required closures in connection with the COVID-19 public health emergency, provided that no grants shall be provided to franchise or chain business entities, and further provided that one-quarter of funds under such program shall be allocated to family-owned farms				17,160,185	17,132,704	27,481
DED - Innovation Grants				748,560	748,560	0
DED - Manufacturer Retooling				20,000,000	20,000,000	0
DED - Nonprofit Stimulus				18,230,969	18,230,969	0
DED - Destination Marketing Organization Stimulus				15,204,713	15,204,713	0
DPS - Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				3,829,000	3,469,001	359,999
Department of Corrections (DOC) - Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				28,578,485	27,001,822	1,576,663
Department of Mental Health (DMH) - Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				31,875,000	30,315,393	1,559,607
DMH - Division of Developmental Disabilities - Developmental Disabilities Waiver (DDW) - compensation of all DDW providers during the period that Missouri or the United States falls within an emergency declaration to compensate any DDW provider with a retention payment, gap payment, or temporary rate increase; and additional payment per day during the period which a DDW provider has at least one confirmed positive COVID-19 case on the premises, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services				20,758,880	20,758,879	1

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	Year Ended June 30, 2022 (through August 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
DMH - Division of Behavioral Health COVID Reimbursements				10,000,000	10,000,000	0
DMH - Division of Behavioral Health - suicide prevention initiatives - expense and equipment				620,000	620,000	0
DMH - Developmental Disabilities Telehealth				4,331,832	4,331,832	0
DMH - Telehealth Training				3,500,000	3,500,000	0
DMH - Behavioral Health Net				100,500	100,500	0
Department of Health and Senior Services (DHSS) - Home & Community Based Services COVID Reimbursements				4,861,352	4,861,352	0
Department of Social Services (DSS) - Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				1,724,500	1,645,563	78,937
DSS - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of \$24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of \$19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed \$44.51 per Medicaid patient per day and shall be effective on March 1, 2020	2,000,000	1,075,951	924,049	90,000,000	89,056,441	943,559
DSS - Family Support Division - electronic benefit transfers system - expense and equipment				423,254	413,543	9,711
Department of Labor & Industrial Relations (DOLIR) - Unemployment Insurance System Support	8,500,000	3,465,597	5,034,403	24,500,000	21,598,168	2,901,832
DED - Communications Campaign				3,249,956	3,249,956	0
DPS - Missouri National Guard Expenses	150,000	0	150,000	5,400,000	2,979,673	2,420,327
DHSS - Call Center/Data Entry				170,075	170,075	0
DHSS - COVID Testing				89,291,600	35,108,215	54,183,385
DHSS - Contact Tracing/Tracking				11,800,000	5,379,351	6,420,649
DHSS - Lab Infrastructure				22,360,108	9,098,553	13,261,555
DHSS - Technology & Data Infrastructure				343,283	343,283	0
DHSS - Sewershed				414,081	413,831	250
DHSS - Surveillance				199,583	91,795	107,788
DHSS - Prevention in High Risk Settings				1,222,775	123,916	1,098,859
DHSS - COVID Support Services				1,093,350	597,960	495,390
DESE - Hearing Aid Distribution				100,000	100,000	0
DHSS - Poison Control				500,000	500,000	0
DHSS - Saliva-Based Testing				2,127,000	1,507,909	619,091
DOC - Waste Water Testing				181,568	181,568	0

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	Year Ended June 30, 2022 (through August 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
DSS - Food Banks	17,284,666	4,676,588	12,608,078	6,500,000	6,500,000	0
DHEWD - American Graduate				99,999	99,999	0
DESE - K-12 Support				61,440,933	61,440,933	0
DESE - Independent Living Centers				144,658	144,657	1
DESE - Substitute Teachers	371,312	0	371,312	2,000,000	1,594,883	405,117
DHEWD - Independent Colleges				9,777,481	9,777,480	1
DMH - Access to Recovery				1,000,000	1,000,000	0
DHSS - Child Care Providers				12,000,000	2,470,881	9,529,119
DSS - Assisted Living Facilities	2,000,000	526,833	1,473,167	10,000,000	4,747,129	5,252,871
COVID Dedicated Personal Service				201,000,000	55,931,247	145,068,753
DMH - Staff Offering Support Program				3,200,000	384,335	2,815,665
Fringe Benefits Personal Service				23,339,723	22,895,972	443,751
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	818	817	1	888	887	1
DHEWD - A+ Program				4,899,916	4,899,915	1
OA - Business Enterprise Portal	2,300,000	0	2,300,000	2,300,000	0	2,300,000
DPS - Disaster Medical Assistance Team	2,566,135	307,419	2,258,716	3,500,000	2,425,267	1,074,733
Personal Protective Equipment Warehousing				1,312,800	279,802	1,032,998
DED - Manufacturer Retooling #2	2,649,727	855,516	1,794,211	4,500,000	1,850,273	2,649,727
County Coronavirus Relief Fund Reporting				1,400,000	1,095,862	304,138
DOR - collecting highway related fees and taxes - personal service				232,812	0	232,812
DOR - collecting highway related fees and taxes - expense and equipment				3,057	0	3,057
Rural Hospitals	4,193,560	0	4,193,560	10,000,000	5,806,440	4,193,560
DOLIR - Unemployment Insurance Trust Fund				300,000,000	300,000,000	0
OA - Information Technology Services Division - OA consolidated information technology services - expense and equipment	203,139	0	203,139			
OA - Information Technology Services Division - DHSS consolidated information technology services - expense and equipment	27,152	0	27,152			
OA - Information Technology Services Division - DMH consolidated information technology services - expense and equipment	88,496	0	88,496			
OA - Information Technology Services Division - DOC consolidated information technology services - expense and equipment	12,068	0	12,068			
OA - Information Technology Services Division - DPS consolidated information technology services - expense and equipment	46,259	0	46,259			
OA - Information Technology Services Division - DOLIR consolidated information technology services - expense and equipment	11,263	0	11,263			

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	Year Ended June 30, 2022 (through August 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment	35,720	0	35,720			
OA - Information Technology Services Division - Department of Natural Resources (DNR) consolidated information technology services - expense and equipment	46,259	0	46,259			
OA - Information Technology Services Division - MDA consolidated information technology services - expense and equipment	44,248	0	44,248			
OA - Information Technology Services Division - DOR consolidated information technology services - expense and equipment	120,677	0	120,677			
OA - Information Technology Services Division - DHEWD consolidated information technology services - expense and equipment	13,194	0	13,194			
OA - Information Technology Services Division - DESE consolidated information technology services - expense and equipment	32,180	0	32,180			
DMH - Division of Developmental Disabilities - telehealth physician services	2,232,000	746,256	1,485,744			
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DPS - expense and equipment	90,000	90,000	0			
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DHSS - expense and equipment	360,000	75,800	284,200			
DHSS - Division of Community and Public Health - personal protective equipment warehousing - expense and equipment	200,700	41,286	159,414			
DOC - COVID Response - expense and equipment	5,399,048	10,000	5,389,048	8,537,000	3,137,952	5,399,048
DOLIR - Division of Employment Security - repayment of the state share of overpayments made to Missouri citizens through unemployment claims processed due to COVID-19 pandemic	48,000,000	0	48,000,000			
DPS - Missouri Veterans' Commission - housing assistance for veterans	1,800,000	0	1,800,000			
MDA - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state who employ less than 200 employees in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic and for the implementation of programs for other livestock value added products	20,000,000	0	20,000,000			
DHEWD - for a grant to an organization providing services in a city not within a county, that facilitates supplemental education programs, job development and training, and community service programs for under-resourced individuals	600,000	0	600,000			

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	Year Ended June 30, 2022 (through August 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
DSS - MO HealthNet Division - for funding long-term care services - Family Certified Home Health Aide (FCHHA) Pilot Program for an enrolled Home Health Provider Agency with MO HealthNet for the Home Health Agency to pay to train family members and/or parents as Certified Home Health Aides to provide medically necessary care in their home for up to fifty clients that are eligible for Private Duty Nursing services and currently admitted or receiving outpatient services from a pediatric hospital(s) within: a county with a charter form of government and with more than three hundred thousand but fewer than four hundred fifty thousand inhabitants, a home rule city with more than sixty-four thousand but fewer than seventy-one thousand inhabitants, a county with a charter form of government and with more than nine hundred fifty thousand inhabitants, a city not within a county, a county of the first classification with more than one hundred one thousand but fewer than one hundred fifteen thousand inhabitants, and a county with a charter form of government and with more than two hundred thousand but fewer than three hundred fifty thousand	2,901,385	0	2,901,385			
DSS - MO HealthNet Division - all other non-institutional services including, but not limited to, rehabilitation, optometry, audiology, ambulance, non-emergency medical transportation, durable medical equipment, and eyeglasses under the MO HealthNet fee-for-service program, and for rehabilitation services provided by residential treatment facilities as authorized by the Children's Division for children in the care and custody of the Children's Division	5,000,000	0	5,000,000			
DHEWD - establishing a nursing simulation laboratory facility to enhance and expand nursing education and development opportunities through an online statewide nursing education program	2,000,000	0	2,000,000			
DOC - Division of Offender Rehabilitative Services - pilot program to ensure the availability and use of all medication-assisted treatment products approved by the FDA to treat opioid use disorder, including but not limited to those specified in Section 191.1165, RSMo, in conjunction with treatment for incarcerated offenders	1,500,000	0	1,500,000			
OA - Information Technology Services Division - DED consolidated information technology services - personal service	289,360	0	289,360			
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment	437,614	0	437,614			
Workers' Compensation Payments	15,810	0	15,810	200,000	184,190	15,810
Total State Emergency Management Federal Stimulus Fund	207,992,532	18,364,680	189,627,852	2,764,623,853	1,251,198,366	1,513,425,487
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	1,205,000	55,732	1,149,268	900,000	372,147	527,853
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	3,200,000	318,619	2,881,381	2,000,000	1,000,852	999,148
Division of Developmental Disabilities - telehealth physician services related to COVID-19 - expense and equipment				720,000	0	720,000

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	Year Ended June 30, 2022 (through August 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	643,165	48,431	594,734	636,796	280,501	356,295
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment	10,000,000	1,188,450	8,811,550	19,363,204	5,378,938	13,984,266
Total DMH Federal Stimulus Fund	15,048,165	1,611,232	13,436,933	23,620,000	7,032,438	16,587,562
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND						
Division of Community and Public Health - community health programs funding and related expenses	224,981	0	224,981	224,981	0	224,981
Division of Community and Public Health - community health programs funding and related expenses - medications				401,508	311,258	90,250
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	996,315	55,232	941,083	732,279	51,125	681,154
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service (supplemental)				256,713	12,237	244,476
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment ²	32,376,931	1,836,227	30,540,704	30,461,800	9,335,881	21,125,919
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment (supplemental)				3,108,932	106,848	3,002,084
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment				4,050,000	3,259,290	790,710
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment ²				18,000,000	14,768,427	3,231,573
Division of Senior and Disability Services - Home and Community Services grants to be distributed to the Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and meal services	942,111	78,634	863,477			
Division of Senior and Disability Services - meals to be distributed to each Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and grant services	2,100,000	1,095,025	1,004,975			
Division of Community and Public Health - supplemental nutrition programs	185,000,000	4,226,920	180,773,080	185,000,000	184,983,431	16,569
Division of Community and Public Health - Office of Emergency Coordination - Poison Control Hotline - expense and equipment				100,000	0	100,000

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	Year Ended June 30, 2022 (through August 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
Division of Regulation and Licensure - program operations and support - personal service ²	707,000	205,477	501,523	700,000	687,511	12,489
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	19,822	280,178	300,000	40,151	259,849
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service	7,366,010	141,212	7,224,798	542,764	432,546	110,218
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service (supplemental)				3,049,467	27,811	3,021,656
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment	270,472,267	8,756,244	261,716,023	134,094,849	24,626,318	109,468,531
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment - Epidemiology and Laboratory Capacity	4,216,680	0	4,216,680			
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - personal service	1,139,388	5,779	1,133,609	200,000	0	200,000
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - expense and equipment	53,608,631	2,063,727	51,544,904	19,800,000	1,931,925	17,868,075
Ombudsman Program operated by the Area Agencies on Aging or their service providers - expense and equipment	75,369	0	75,369			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - personal service	200,000	0	200,000			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - expense and equipment	1,512,169	0	1,512,169			
Division of Community and Public Health - funding of the Justice for Survivors forensic examination Statewide Telehealth Network	6,157,916	0	6,157,916			
Total DHSS Federal Stimulus Fund	567,395,768	18,484,299	548,911,469	401,023,293	240,574,759	160,448,534
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	28,331,553	1,561,164	26,770,389	28,331,553	15,973,768	12,357,785
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	6,026,000	682,797	5,343,203	6,026,000	1,641,114	4,384,886
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	388,730	92,184	296,546	643,510	506,141	137,369

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	Year Ended June 30, 2022 (through August 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program				66,542,726	30,879,700	35,663,026
Family Support Division - electronic benefit transfers system - expense and equipment	3,019,376	0	3,019,376	3,333,403	3,333,403	0
Family Support Division - community services programs provided by Community Action Agencies or other not-for-profit organizations under provisions of the Community Services Block Grant	27,847,053	2,449,402	25,397,651	27,847,053	5,649,424	22,197,629
Family Support Division - Low Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	18,269,392	0	18,269,392	18,269,392	23,479	18,245,913
Children's Division - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Children's Division, provided that the Children's Division shall coordinate the delivery of services with the Parents as Teachers Program within the Department of Elementary and Secondary Education				907,000	337,510	569,490
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	12,760,000	0	12,760,000	12,760,000	0	12,760,000
Family Support Division - income maintenance field staff and operations - expense and equipment	1,350,503	0	1,350,503	189,080	0	189,080
Family Support Division - contractor, hardware, and other costs associated with planning, development, and implementation of a Family Assistance Management Information System - expense and equipment	13,932	0	13,932	6,966	0	6,966
Children's Division - independent living placements and transitional living services	10,220,877	50,752	10,170,125	1,703,480	0	1,703,480
Children's Division - child care subsidy payments, subject to income thresholds, provided that any individual can qualify for a traditional or transitional benefit for a child care subsidy regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers, and to provide child care subsidies for children under the care, custody, or involved with the Children's Division and children adopted or under legal guardianship through Children's Division, and further provided child care subsidy providers not currently receiving disproportionate share rate differentials from July 2020 to December 2020 shall receive a 20 percent rate differential from January 2021 to May 2021				37,031,126	0	37,031,126
Family Support Division - services for the visually impaired	268,757	0	268,757			

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	Year Ended June 30, 2022 (through August 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
Children's Division - costs associated with attending post-secondary education including, but not limited to tuition, books, fees, room and board for current or former foster youth	1,485,593	0	1,485,593			
Children's Division - creation of a mobile application that can be accessed by children's division caseworkers, licensed foster families, foster care licensure applicants, parents or guardians of children in foster care and other key parties. Such application shall enable streamlined communication and information sharing to improve the functionality of processes including but not limited to foster home licensure applications, foster family requests for services, and recordkeeping for children in state custody	1,000,000	0	1,000,000			
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children's Division - expense and equipment	1,455,355	283,333	1,172,022			
Total DSS Federal Stimulus Fund	112,437,121	5,119,632	107,317,489	203,591,289	58,344,539	145,246,750
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	30,123,396	0	30,123,396	43,033,423	0	43,033,423
Business and Community Solutions Division - broadband grants	10,000,000	0	10,000,000			
Total DED Federal Stimulus Fund	40,123,396	0	40,123,396	43,033,423	0	43,033,423
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments	1,996,764	144,364	1,852,400	2,029,932	1,816,965	212,967
Total DNR Federal Stimulus Fund	1,996,764	144,364	1,852,400	2,029,932	1,816,965	212,967
LIEUTENANT GOVERNOR FEDERAL STIMULUS FUND						
Missouri State Council on the Arts - expense and equipment				517,000	405,346	111,654
Missouri Humanities Council - program distribution				605,000	0	605,000
Total Lieutenant Governor Federal Stimulus Fund				1,122,000	405,346	716,654
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Division of Employment Security - administration of unemployment benefits - personal service	24,187,938	395,435	23,792,503	23,948,454	2,368,562	21,579,892
Division of Employment Security - administration of unemployment benefits - expense and equipment	7,600,846	324,613	7,276,233	7,600,846	1,689,722	5,911,124
Division of Employment Security - administration of programs authorized and funded by the United States Department of Labor, such as Disaster Unemployment Assistance, and provided that all funds shall be expended from discrete accounts and that no monies shall be expended for funding administration of these programs by the Division of Employment Security	17,000,000	0	17,000,000	51,000,000	28,752,235	22,247,765
OA - Information Technology Services Division - for DOLIR - expense and equipment				7,737,001	3,293,259	4,443,742
OA - Information Technology Services Division - for DOLIR - personal service				250,000	0	250,000
Division of Accounting - reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	3,083	3,082	1	538	537	1
Total DOLIR Federal Stimulus Fund	48,791,867	723,130	48,068,737	90,536,839	36,104,315	54,432,524

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	Year Ended June 30, 2022 (through August 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
SECRETARY OF STATE (SOS) FEDERAL STIMULUS FUND						
Election reform grants, transaction costs, election administration improvements within Missouri, support of Help America Vote Act activities, and the state's share of election costs as required by Chapter 115, RSMo ³				16,100,000	3,834,944	12,265,056
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library				750,000	271,461	478,539
Total SOS Federal Stimulus Fund	0	0	0	16,850,000	4,106,405	12,743,595
DEPARTMENT OF AGRICULTURE (MDA) FEDERAL STIMULUS FUND						
Office of the Director - Specialty Crop Block Grant	20,000	0	20,000			
Total MDA Federal Stimulus Fund	20,000	0	20,000			
HOUSING ASSISTANCE STIMULUS FUND						
DED - Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	0	324,694,749	324,694,749	323,715,323	979,426
Total Housing Assistance Stimulus Fund	324,694,749	0	324,694,749	324,694,749	323,715,323	979,426
Total All Funds	\$ 2,352,955,007	116,982,433	2,235,972,574	7,219,479,219	2,330,456,901	4,889,022,318

¹ The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

² Initial legislation required Coronavirus Relief Fund assistance to be returned to the federal government if it was not spent to cover allowable costs incurred by December 30, 2020. Legislation changes in December 2020 extended that date to December 31, 2021. State officials did not know whether or to what extent the state may have to repay any funding received at the time the appropriation was established. To acknowledge the existence of the obligation, the state established appropriations authorizing the return of up to \$750 million.

³ This appropriation's expenditures include \$3,416,331 that was not spent for COVID-19 purposes, but instead was returned to the federal government.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND			
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	\$ 675,494	0	675,494
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	7	10,758,766
Total Coronavirus Emergency Supplemental Fund	11,434,267	7	11,434,260
FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND			
Department of Social Services (DSS) - MO HealthNet Division - Medicare Part D Clawback payments	100,000,000	74,391,170	25,608,830
DSS - MO HealthNet Division - payment to comprehensive prepaid health care plans as provided by federal or state law or for payments to programs authorized by the Frail Elderly Demonstration Project Waiver as provided by the Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508, Section 4744) and by Section 208.152 (16), RSMo, provided that the department shall implement programs or measures to achieve cost-savings through emergency room services reform, and further provided that MO HealthNet eligibles described in Section 501(a)(1)(D) of Title V of the Social Security Act may voluntarily enroll in the Managed Care Program	250,000,000	250,000,000	0
Total FMAP Enhancement Fund	350,000,000	324,391,170	25,608,830
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND			
Free public schools - all expenditures	1,515,839,292	0	1,515,839,292
School Nutrition Services Program - reimbursements to schools for school food programs	117,552,821	41,894,272	75,658,549
Total DESE Federal Stimulus Fund	1,633,392,113	41,894,272	1,591,497,841
DESE FEDERAL EMERGENCY RELIEF FUND			
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act	300,000,000	67,469,751	232,530,249
Total DESE Federal Emergency Relief Fund	300,000,000	67,469,751	232,530,249

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD) FEDERAL STIMULUS FUND			
Crowder College	1,718,186	0	1,718,186
Crowder College - maintenance and repair	65,732	0	65,732
Crowder College - equity	133,645	0	133,645
East Central College	1,622,326	0	1,622,326
East Central College - maintenance and repair	47,965	0	47,965
East Central College - equity	126,188	0	126,188
Jefferson College	2,326,275	0	2,326,275
Jefferson College - maintenance and repair	114,448	0	114,448
Jefferson College - equity	180,943	0	180,943
Metropolitan Community College	9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair	395,635	0	395,635
Metropolitan Community College - equity	731,315	0	731,315
Mineral Area College	1,691,577	0	1,691,577
Mineral Area College - maintenance and repair	68,720	0	68,720
Mineral Area College - equity	131,575	0	131,575
Moberly Area Community College	1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair	45,518	0	45,518
Moberly Area Community College - equity	148,135	0	148,135
North Central Missouri College	811,508	0	811,508
North Central Missouri College - maintenance and repair	16,606	0	16,606
North Central Missouri College - equity	63,121	0	63,121
Ozarks Technical Community College	4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair	68,116	0	68,116
Ozarks Technical Community College - equity	342,106	0	342,106

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
St. Charles Community College	2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair	63,893	0	63,893
St. Charles Community College - equity	214,713	0	214,713
St. Louis Community College	12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair	473,822	0	473,822
St. Louis Community College - equity	1,008,108	0	1,008,108
State Fair Community College	1,858,709	0	1,858,709
State Fair Community College - maintenance and repair	64,102	0	64,102
State Fair Community College - equity	144,575	0	144,575
Three Rivers College	1,588,805	0	1,588,805
Three Rivers College - maintenance and repair	41,015	0	41,015
Three Rivers College - equity	123,581	0	123,581
State Technical College of Missouri	2,010,124	0	2,010,124
University of Central Missouri	18,446,119	0	18,446,119
Southeast Missouri State University	15,293,156	0	15,293,156
Missouri State University	31,333,687	0	31,333,687
Lincoln University	5,859,958	0	5,859,958
Lincoln University - land grant match	1,296,773	0	1,296,773
Truman State University	13,886,774	0	13,886,774
Northwest Missouri State University	10,395,373	0	10,395,373
Missouri Southern State University	8,010,414	0	8,010,414
Missouri Western State University	7,415,585	0	7,415,585
Harris-Stowe State University	3,487,087	0	3,487,087
University of Missouri	138,745,625	0	138,745,625
Total DHEWD Federal Stimulus Fund	304,037,512	0	304,037,512

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DHEWD FEDERAL EMERGENCY RELIEF FUND			
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	200,000,000	0	200,000,000
Total DHEWD Federal Emergency Relief Fund	200,000,000	0	200,000,000
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND			
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code	20,000,000	4,114,460	15,885,540
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the state Block Grant Program administered through the Federal Airport Improvement Program	1,000,000	0	1,000,000
Total MoDOT Federal Stimulus Fund	21,000,000	4,114,460	16,885,540
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND			
Distribution of federal funds to units of local government as provided in the CARES Act	1,071,000,000	520,925,478	550,074,522
Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	316,500	158,016	158,484
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	16,000	10,250	5,750
Total OA Federal Stimulus Fund	1,071,332,500	521,093,744	550,238,756
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND			
Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	2,262,000	189,250	2,072,750
Total DPS Federal Stimulus Fund	2,262,000	189,250	2,072,750
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND			
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters	1,039,025,589	51,396,569	987,629,020
Alternative care treatment facility staffing expenses - personal service	35,000,000	1,119,066	33,880,934

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DSS - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of \$24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of \$19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed \$44.51 per Medicaid patient per day and shall be effective on March 1, 2020	90,000,000	0	90,000,000
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs	1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo	10,000,000	0	10,000,000
COVID Dedicated Personal Service	200,000,000	71,018,488	128,981,512
Fringe Benefits Personal Service	14,174,411	14,174,411	0
Total State Emergency Management Federal Stimulus Fund	1,390,000,000	137,708,534	1,252,291,466
DEPARTMENT OF CORRECTIONS (DOC) FEDERAL STIMULUS FUND			
Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	11,578,485	1,514,706	10,063,779
Total DOC Federal Stimulus Fund	11,578,485	1,514,706	10,063,779
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND			
Office of the Director - personal service	75,000	2,298	72,702
Office of the Director - expense and equipment	5,000,000	0	5,000,000
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	900,000	0	900,000

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
Division of Developmental Disabilities - community program funding, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need services - expense and equipment	15,364,800	0	15,364,800
Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	8,175,000	4,104,264	4,070,736
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	2,000,000	63,556	1,936,444
Total DMH Federal Stimulus Fund	31,514,800	4,170,118	27,344,682
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND			
Division of Community and Public Health - community health programs funding and related expenses	671,000	0	671,000
Division of Community and Public Health - community health programs funding and related expenses - medications	1,620,000	0	1,620,000
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	445,516	0	445,516
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	32,556,018	438,189	32,117,829
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment	4,500,000	0	4,500,000
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment	25,000,000	6,404,165	18,595,835
Division of Community and Public Health - supplemental nutrition programs	30,062,065	30,062,065	0
Total DHSS Federal Stimulus Fund	94,854,599	36,904,419	57,950,180
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND			
Family Support Division - Emergency Solutions Grant Program payments	30,000,000	0	30,000,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	4,326,000	245,203	4,080,797

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	528,000	0	528,000
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program	20,000,000	9,088,706	10,911,294
Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	1,294,500	194,750	1,099,750
Total DSS Federal Stimulus Fund	56,148,500	9,528,659	46,619,841
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND			
Business and Community Solutions Division - Community Development Block Grant Program - projects awarded on or after July 1, 2019, provided no funds shall be expended at higher education institutions not headquartered in Missouri for purposes of accreditation	20,000,000	0	20,000,000
Total DED Federal Stimulus Fund	20,000,000	0	20,000,000
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND			
Division of Employment Security - administration of unemployment benefits - personal service	1,000,000	208,806	791,194
Division of Employment Security - administration of unemployment benefits - expense and equipment	700,000	687,146	12,854
OA - Information Technology Services Division - for DOLIR - expense and equipment	1,000,000	823,665	176,335
Total DOLIR Federal Stimulus Fund	2,700,000	1,719,617	980,383
Total All Funds	\$ 5,500,254,776	1,150,698,707	4,349,556,069

* The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

**Federal Funding
for COVID-19 Response
July 2021**

Report No. 2021-095

October 2021

auditor.mo.gov

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NICOLE GALLOWAY, CPA

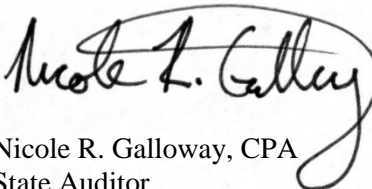
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance in the month of July 2021 for the Coronavirus Disease 2019 (COVID-19) emergency and the cumulative financial activity since the state began receiving funding in April 2020.

In March, April, and December 2020 and March 2021, Congress passed several legislative measures signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities during the COVID-19 emergency. The funding received by or made available to Missouri state government agencies will help pay for the state's emergency response to COVID-19 and provides (1) additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, and (2) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. Some funding authorized in the legislation also went directly to local government entities, healthcare facilities, and colleges and universities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In July, the state spent \$127.8 million from federal COVID-19 assistance (Appendix A). Through the end of July, the state has received \$4.66 billion and spent \$4.32 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendixes C and D. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$1.113 billion) and funding passed through to counties and the City of St. Louis (\$521 million). Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes.



Nicole R. Galloway, CPA
State Auditor

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Missouri has been awarded federal funding under the following federal laws enacted in March, April, and December 2020 and March 2021:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116-123; H.R. 6074)
- Families First Coronavirus Response Act (Public Law 116-127; H.R. 6201)
- Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136; H.R. 748, as amended)
- Paycheck Protection Program and Health Care Enhancement Act (Public Law 116-139; H.R. 266)
- Consolidated Appropriations Act, 2021 (Public Law 116-260; H.R. 133)
- American Rescue Plan Act of 2021 (Public Law 117-2, H.R.1319)

The Coronavirus Preparedness and Response Supplemental Appropriations Act provides for grants to or cooperative agreements with states to carry out surveillance, epidemiology, laboratory capacity, infection control, mitigation, communications, and other preparedness and response activities. The state has been awarded as of July 31, 2021, approximately \$18.8 million under this act for additional or new funding under various federal grant programs. Part of this funding went directly to community health centers from the federal government. Each grant program has a separate time limit on use of the funding.

The Families First Coronavirus Response Act provides Missouri a 6.2 percent Federal Medical Assistance Percentage (FMAP) increase beginning January 1, 2020, for the state's Medicaid program (MO HealthNet) and other applicable programs. The state's FMAP percentage was approximately 66 percent prior to this act.¹ The increased FMAP is available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. To qualify for the temporary FMAP increase, Missouri must:

¹ The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to this act.

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- Maintain eligibility standards, methodologies, or procedures that are no more restrictive than what the state had in place as of January 1, 2020, (maintenance of effort requirement).
- Not charge premiums that exceed those that were in place as of January 1, 2020.
- Cover, without impositions of any cost sharing, testing, services, and treatments including vaccines, specialized equipment, and therapies related to COVID-19.
- Not terminate individuals from Medicaid if such individuals were enrolled in the program as of the date of the beginning of the emergency period, or become enrolled during the emergency period, unless the individual voluntarily terminates eligibility or is no longer a resident of the state (continuous coverage requirement).

Under the Families First Coronavirus Response Act, the state has also been awarded as of July 31, 2021, approximately \$36.7 million of additional or new funding under various federal grant programs for meal assistance, food subsidies, and administrative costs. Each grant program has a separate time limit on use of the funding.

The CARES Act specifies that payments provided to the state from the Coronavirus Relief Fund² may only be used to cover costs that (1) are necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the budget most recently approved as of March 27, 2020, (the date of enactment of the CARES Act) for the state; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The Consolidated Appropriations Act, 2021 extended the time for use of the funding to December 31, 2021.

The state has received approximately \$2.38 billion in Coronavirus Relief Fund assistance including nearly \$173.5 million for St. Louis County and \$122.7 million for Jackson County.³ Twenty-five percent of the remaining state share (approximately \$521 million) was distributed to other counties in the state and the City of St. Louis based on population. In July 2020, the Department of the Treasury Office of Inspector General (OIG) issued interim and quarterly reporting requirements for Coronavirus Relief Fund payments. The OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of these payments.

² From the U.S. Department of the Treasury, CFDA number 21.019.

³ The funding for Jackson County and St. Louis County went directly to those local governments from the federal government.

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Eligible expenditures for Coronavirus Relief Fund assistance include, but are not limited to, payment for:⁴

1. Medical expenses such as:
 - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
 - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
 - Costs of providing COVID-19 testing, including serological testing.
 - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
 - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.
2. Public health expenses such as:
 - Expenses for communication and enforcement by state, territorial, local, and tribal governments of public health orders related to COVID-19.
 - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.
 - Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency.
 - Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
 - Expenses for public safety measures undertaken in response to COVID-19.
 - Expenses for quarantining individuals.
3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially

⁴ U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4184, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

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dedicated to mitigating or responding to the COVID-19 public health emergency.

4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
 - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
 - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
 - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
 - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
 - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
 - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.
5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
 - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
 - Expenditures related to a state, territorial, local, or tribal government payroll support program.
 - Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.
6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy CARES Act eligibility criteria.

The state may also use Coronavirus Relief Fund assistance to meet immediate cash management needs provided that the full amount of the payment is used

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to cover necessary expenditures.⁵ If the state has not used the Coronavirus Relief Fund assistance it has received to cover costs that were incurred by December 31, 2021, as required by federal law, those funds must be returned to the federal government.

Under the CARES Act, the state has also been awarded as of July 31, 2021, approximately \$3.66 billion of additional or new funding under other various federal grant programs for assistance for public schools, institutions of higher education, and healthcare facilities; child care and family services; health care worker training programs; public health education; expanded telehealth services; and numerous other assistance services or benefits. A significant part of this funding went directly to local governments or the awarded entity. Each grant program has a separate time limit on use of the funding.

The Paycheck Protection Program and Health Care Enhancement Act provides funding to states for expanded COVID-19 testing. Under the act, the state has been awarded approximately \$166 million with some of this funding going directly to rural health departments from the federal government.

Under the Consolidated Appropriations Act, 2021, the state has been awarded as of July 31, 2021, approximately \$2.82 billion of additional or new funding under various federal grant programs for emergency rental assistance, elementary school and higher education funding, virus testing, vaccine preparedness, transportation funding, meal assistance, child care, behavioral health services, and administrative costs. Each grant program has a separate time limit on use of the funding.

Under the American Rescue Plan Act of 2021, the state has been awarded as of July 31, 2021, approximately \$10.48 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. American Rescue Plan Act financial activity is not included in this report series. It is presented in a separate series of monthly reports beginning in July 2021.

⁵ U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4194, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

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In July, the state spent \$127.8 million from federal COVID-19 assistance (Appendix A). Through the end of July, the state has received \$4.66 billion and spent \$4.32 billion from this assistance. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$1.113 billion) and funding passed through to counties and the City of St. Louis (\$521 million).

Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes. The state will be responsible for monitoring use of the funding it passes through to local governments. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation are presented in Appendixes C and D.

Appendix A

Federal Funding for COVID-19 Response Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds July 1, 2021, through July 31, 2021

	Unaudited						
	Beginning			Returned to			Ending
	Fund Balance	Receipts	Disbursements	Federal	Transfers In	Transfers Out	Fund Balance
				Government			
Coronavirus Emergency Supplemental Fund	\$ 11,655,938	2,336	3,980	0	0	1,757	11,652,537
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ¹	0	70,229,742	70,229,742	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	95,742	378,709	452,827	0	0	0	21,624
Department of Elementary and Secondary Education Federal Emergency Relief Fund	7,616	38,438,810	38,411,494	0	0	0	34,932
Department of Higher Education and Workforce Development Federal Stimulus Fund	0	67,549	67,549	0	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	2	1,262,392	1,262,391	0	0	0	3
Department of Public Safety Federal Stimulus Fund	4,255,199	0	0	0	0	0	4,255,199
State Emergency Management Federal Stimulus Fund	147,671,606	20,428,646	7,436,081	0	0	2,819,920	157,844,251
Department of Mental Health Federal Stimulus Fund	277	657,666	592,105	0	0	11,424	54,414
Department of Health and Senior Services Federal Stimulus Fund	499,610	12,530,621	6,238,899	0	0	105,162	6,686,170
Department of Social Services Federal Stimulus Fund	168,517	3,055,525	2,816,194	0	0	0	407,848
Department of Natural Resources Federal Stimulus Fund	0	91,385	87,260	0	0	0	4,125
Department of Labor & Industrial Relations Federal Stimulus Fund	581,672	35,481	234,642	0	0	115,176	267,335
Total all Funds	\$ 164,936,179	147,178,862	127,833,164	0	0	3,053,439	181,228,438

¹ This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2022 as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal Funding for COVID-19 Response Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds Cumulative Results through July 31, 2021

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Secretary of State Election Administration Improvements Fund ¹	\$ 3,801,643	3,612,181	189,462	0	0	0
Coronavirus Emergency Supplemental Fund	11,672,916	13,651	0	0	6,728	11,652,537
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ²	1,113,176,837	1,113,176,837	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	74,494,562	74,472,938	0	0	0	21,624
Department of Elementary and Secondary Education Federal Emergency Relief Fund	434,293,210	434,258,278	0	0	0	34,932
Department of Higher Education and Workforce Development Federal Stimulus Fund	322,517	322,517	0	0	0	0
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	23,643,000	23,643,000	0	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	26,331,824	26,331,821	0	0	0	3
Office of Administration Federal Stimulus Fund	521,241,978	521,093,744	0	66,711	214,945	0
Department of Public Safety Federal Stimulus Fund	8,310,170	1,982,221	0	0	2,072,750	4,255,199
State Emergency Management Federal Stimulus Fund ³	1,991,321,947	1,391,435,942	0	265,090,805	707,132,559	157,844,251
Department of Corrections Federal Stimulus Fund	11,578,485	1,514,706	0	0	10,063,779	0
Department of Mental Health Federal Stimulus Fund	29,452,851	11,794,667	0	725,786	18,329,556	54,414
Department of Health and Senior Services Federal Stimulus Fund	291,073,381	283,612,684	0	0	774,527	6,686,170
Department of Social Services Federal Stimulus Fund	71,789,159	70,281,561	0	0	1,099,750	407,848
Department of Natural Resources Federal Stimulus Fund	1,908,350	1,904,225	0	0	0	4,125
Office of Lieutenant Governor Federal Stimulus Fund	405,346	405,346	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	40,805,511	38,058,574	0	0	2,479,602	267,335
Secretary of State Federal Stimulus Fund	4,106,405	690,074	3,416,331	0	0	0
Housing Assistance Stimulus Fund ⁴	0	323,715,323	0	323,715,323	0	0
Total all Funds	\$ 4,659,730,092	4,322,320,290	3,605,793	589,598,625	742,174,196	181,228,438

¹ During the fiscal year ending June 30, 2020, the Secretary of State (SOS) used this fund to account for COVID-19 receipts and disbursements and other pre-existing but unrelated activity. The receipts, disbursements, and beginning and ending fund balances listed represent only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority was established prior to the public health emergency, and thus does not reflect COVID-19 efforts. The SOS receives many federal grants and uses the state accounting system, as it was intended, to account for all grant activity. Beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund is used to account for all COVID-19 receipts and related disbursements. However, between January 2021 and March 2021 the SOS reused this fund to receive \$189,462 in refunds from subrecipients of unspent awards during the fiscal year ended June 30, 2020 (a decrease in previous disbursements). In April 2021, the SOS returned this money to the federal government.

² This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the 2 fiscal years ended June 30, 2022 as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

³ The General Assembly authorized the Office of Administration (OA) to transfer up to \$750 million in federal funds from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. These transferred funds, plus any interest the state earned, had to be repaid to the State Emergency Management Federal Stimulus Fund. The OA transferred \$250 million in May 2020, and repaid the full \$250 million in December 2020, plus \$200,111 in earned interest. The interest is considered COVID-19 revenue because the U.S. Treasury requires the state to use it to cover expenditures incurred in accordance with COVID-19 relief purposes.

⁴ In February 2021, the General Assembly authorized a transfer of up to \$324,694,749 from the State Emergency Management Federal Stimulus Fund to the Housing Assistance Stimulus Fund. This transfer supports the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief Program in Missouri) to provide financial assistance to eligible households unable to pay rent and utilities due to the COVID-19 pandemic. While the Department of Economic Development (DED) administers this fund and indirectly administers (monitors) the program, DED officials entered an agreement with the Missouri Housing Development Commission (MHDC) to directly administer the program. The \$323,715,323 disbursed in February 2021 effectively reflects an upfront transfer to the MHDC. That agency will expend the funds through at least September 2021. Any unused portion will be refunded to the DED, and in turn the U.S. Treasury.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2021 and Fiscal Year 2022 through July 31, 2021

	Year Ended June 30, 2022 (through July 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	\$ 682,249	3,349	678,900	675,494	9,663	665,831
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	634	10,758,139	10,758,773	1	10,758,772
Total Coronavirus Emergency Supplemental Fund	11,441,022	3,983	11,437,039	11,434,267	9,664	11,424,603
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND						
Free public schools - all expenditures				2,000,000,000	0	2,000,000,000
School Nutrition Services Program - reimbursements to schools for school food programs				75,658,549	31,908,495	43,750,054
Missouri Healthy Schools, Successful Students Program				266,463	217,344	49,119
Office of Childhood - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Department of Social Services, Children's Division, provided that the delivery of services shall be coordinated with the Parents as Teachers Program	907,000	0	907,000			
Office of Childhood - development and implementation of automated systems to enhance time, attendance reporting, contract compliance, payment accuracy, monitoring, referral services, professional development, before and after school programs, Early Head Start, parent education, background screenings, and to support the Educare Program; and further provided that the Office of Childhood may provide one-time funding to providers, not to exceed \$5,000 per provider, to assist providers who otherwise meet the department's qualifications, to meet requirements for accreditation, and further provided the Department of Elementary and Secondary Education shall reimburse providers more frequently than one month in arrears	11,925,022	371,823	11,553,199			
Office of Childhood - child care subsidy payments for low-income families, subject to income thresholds, provided that any individual can qualify for a traditional or transitional child care subsidy benefit regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers from this appropriation; and to provide childcare subsidies for children under the care, custody, or involved with the Department of Social Services - Children's Division and children adopted or under legal guardianship through Children's Division, and further provided that the subsidy paid by the Children's Division to providers on behalf of children in foster care shall be fixed to the market rate by region and provider-type, in accordance with the latest market rate study performed by or for the Division, and further provided that payments to providers shall be made in full and no more than two weeks in arrears	24,373,774	101,129	24,272,645			

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	Year Ended June 30, 2022 (through July 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
Office of Childhood - child care services in response to the COVID-19 pandemic - stipends for child care providers providing non-traditional hours of care	5,000,000	0	5,000,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - increased access for foster care children	15,352,000	0	15,352,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - child care for families engaged in job search	9,500,000	0	9,500,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion and upgrades for existing Child Care providers	30,000,000	0	30,000,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion for new providers	20,000,000	0	20,000,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - higher education grants	25,000,000	0	25,000,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - Paycheck Protection Program payments	33,945,846	0	33,945,846			
Office of Childhood - child care services in response to the COVID-19 pandemic - professional development	1,550,000	0	1,550,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - youth development credential	1,150,000	0	1,150,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - administration	9,257,784	0	9,257,784			
Office of Childhood - child care services in response to the COVID-19 pandemic - technical and business assistance	10,000,000	0	10,000,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - additional sliding scale fees for June 2021 through September 2022	17,300,000	0	17,300,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - teaching child care at DESE career centers	2,100,000	0	2,100,000			
Office of Childhood - child care services in response to the COVID-19 pandemic - higher education grants to students needing child care	5,000,000	0	5,000,000			
Total DESE Federal Stimulus Fund	222,361,426	472,952	221,888,474	2,075,925,012	32,125,839	2,043,799,173
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act ²				208,443,000	112,490,909	95,952,091
Distributions to the free public schools under the CARES Act, provided that local educational agencies that adopt, in response to COVID-19, a distanced or blended onsite and distanced pattern of instruction constituting less than forty-five percent (45%) of annual attendance hours taking place in person, shall have their designated total allocation under this section reduced by ten percent (10%)	105,000,000	3,508,243	101,491,757			

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	Year Ended June 30, 2022 (through July 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	20,000,000	822,497	19,177,503	30,000,000	14,144,301	15,855,699
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act				522,703,375	199,022,695	323,680,680
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that local educational agencies that adopt, in response to COVID-19, a distanced or blended onsite and distanced pattern of instruction constituting less than forty-five percent (45%) of annual attendance hours taking place in person, shall have their designated total allocation under this section reduced by ten percent (10%)	522,703,375	30,818,308	491,885,067			
Distributions of the Governor's Emergency Education Relief Funds to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that fifty percent (50%) of funds awarded to local educational agencies under this section are utilized to provide financial assistance or microgrants directly to the parents or legal guardians of students	7,284,647	0	7,284,647	7,284,647	0	7,284,647
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that any unobligated non-public schools funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	33,775,112	3,262,446	30,512,666	67,550,224	2,719,128	64,831,096
Total DESE Federal Emergency Relief Fund	688,763,134	38,411,494	650,351,640	835,981,246	328,377,033	507,604,213
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
FEDERAL STIMULUS FUND						
Crowder College				1,718,186	0	1,718,186
Crowder College - maintenance and repair				65,732	0	65,732
Crowder College - equity				133,645	0	133,645
East Central College				1,622,326	0	1,622,326
East Central College - maintenance and repair				47,965	0	47,965
East Central College - equity				126,188	0	126,188
Jefferson College				2,326,275	0	2,326,275
Jefferson College - maintenance and repair				114,448	0	114,448
Jefferson College - equity				180,943	0	180,943
Metropolitan Community College				9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair				395,635	0	395,635
Metropolitan Community College - equity				731,315	0	731,315
Mineral Area College				1,691,577	0	1,691,577
Mineral Area College - maintenance and repair				68,720	0	68,720
Mineral Area College - equity				131,575	0	131,575

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	Year Ended June 30, 2022 (through July 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
Moberly Area Community College				1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair				45,518	0	45,518
Moberly Area Community College - equity				148,135	0	148,135
North Central Missouri College				811,508	0	811,508
North Central Missouri College - maintenance and repair				16,606	0	16,606
North Central Missouri College - equity				63,121	0	63,121
Ozarks Technical Community College				4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair				68,116	0	68,116
Ozarks Technical Community College - equity				342,106	0	342,106
St. Charles Community College				2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair				63,893	0	63,893
St. Charles Community College - equity				214,713	0	214,713
St. Louis Community College				12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair				473,822	0	473,822
St. Louis Community College - equity				1,008,108	0	1,008,108
State Fair Community College				1,858,709	0	1,858,709
State Fair Community College - maintenance and repair				64,102	0	64,102
State Fair Community College - equity				144,575	0	144,575
Three Rivers College				1,588,805	0	1,588,805
Three Rivers College - maintenance and repair				41,015	0	41,015
Three Rivers College - equity				123,581	0	123,581
State Technical College of Missouri				2,010,124	0	2,010,124
University of Central Missouri				18,446,119	0	18,446,119
Southeast Missouri State University				15,293,156	0	15,293,156
Missouri State University				31,333,687	0	31,333,687
Lincoln University				7,156,731	0	7,156,731
Truman State University				13,886,774	0	13,886,774
Northwest Missouri State University				10,395,373	0	10,395,373
Missouri Southern State University				8,010,414	0	8,010,414
Missouri Western State University				7,415,585	0	7,415,585
Harris-Stowe State University				3,487,087	0	3,487,087
University of Missouri				138,745,625	0	138,745,625
Job training and related activities	1,212,759	67,549	1,145,210	1,332,000	254,968	1,077,032
Total DHEWD Federal Stimulus Fund	1,212,759	67,549	1,145,210	305,369,512	254,968	305,114,544

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	Year Ended June 30, 2022 (through July 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	15,000,000	0	15,000,000	23,643,000	23,643,000	0
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the Coronavirus Response and Relief Supplemental Appropriations Act	12,000,000	0	12,000,000			
Certified Work Ready Community Program	750,000	0	750,000			
Job training and related activities	85,500	0	85,500			
Total DHEWD Federal Emergency Relief Fund	27,835,500	0	27,835,500	23,643,000	23,643,000	0
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code				61,770,760	19,415,205	42,355,555
Transit Program - grants to non-urbanized areas under Sections 5310, 5311, 5312, and 5340, Title 49, United States Code	62,470,760	1,482,697	60,988,063	500,000	0	500,000
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the State Block Grant Program administered through the Federal Airport Improvement Program				19,870,044	1,539,765	18,330,279
Aviation Program - for construction, capital improvements, operations, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to the provisions of the CARES Act, and the Coronavirus Response and Relief Supplemental Appropriations Act	20,370,044	12,081	20,357,963			
Total MoDOT Federal Stimulus Fund	82,840,804	1,494,778	81,346,026	82,140,804	20,954,970	61,185,834
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND						
Broadband expansion and/or cellular equipment and service to provide fixed or mobile broadband access to emergency services personnel in order to coordinate and dispatch services related to the COVID-19 disease - expense and equipment				5,000,000	0	5,000,000
Broadband expansion to residential and agricultural areas in counties of the state of Missouri with high concentrations of state employees without residential access to broadband internet, for the purpose of enabling state employees to work remotely due to the COVID-19 disease - expense and equipment				5,000,000	0	5,000,000
Reimbursement of broadband services costs, and/or for state purchase of cellular equipment and service to provide fixed or mobile broadband service for state employees required to work from home due to the COVID-19 disease - expense and equipment				2,000,000	0	2,000,000
Total OA Federal Stimulus Fund				12,000,000	0	12,000,000

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	Year Ended June 30, 2022 (through July 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
All allotments, grants and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency				1,860,000	1,792,971	67,029
Total DPS Federal Stimulus Fund				1,860,000	1,792,971	67,029
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters				652,799,325	217,393,127	435,406,198
For expenses of any state agency responding to COVID-19	112,037,700	325,354	111,712,346			
Alternative care treatment facility staffing expenses - personal service				35,000,000	3,388	34,996,612
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs				1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo				10,000,000	0	10,000,000
State Emergency Management Agency, Boone County Fire Protection District, Missouri Task Force 1 - expenses for response to emergencies and disasters in the State of Missouri and conduct of annual training exercises. Expenses may include, but are not limited to personnel salaries and benefits, supplies, and repair or replacement of damaged equipment				100,000	100,000	0
Return of unspent CARES Act Coronavirus Relief Funds to the federal government ³				750,000,000	0	750,000,000
DESE - Learning Loss Testing				2,853,584	2,853,583	1
DESE - Transportation Costs				9,100,000	9,100,000	0
DESE - State School Bus Routes				1,000,000	580,334	419,666
DESE - Sheltered Workshops				3,999,731	3,999,730	1
DESE - Distance Learning				5,582,707	5,582,706	1
DHEWD - Distance Learning				10,000,000	10,000,000	0
DHEWD - Computer-Based Training				2,000,000	1,323,000	677,000
DHEWD - Workforce Development Boards				147,590	147,589	1
DHEWD - Workforce Training				3,033,762	3,033,762	0
DHEWD - Institutions of Higher Education COVID Expenses				115,792,343	115,792,343	0
Department of Revenue (DOR) - Temporary Motor Vehicle and Driver Licensing Division Offices				2,000,000	1,062,762	937,238
DOR - Technology and infrastructure costs due to the COVID-19 crisis - expense and equipment				79,263	79,262	1
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service				789,442	216,231	573,211
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - expense and equipment				372,230	372,230	0

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	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
OA - Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				941,500	862,750	78,750
OA - Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				192,500	169,250	23,250
Missouri Consolidated Health Care Plan - COVID Reimbursement	4,000,000	0	4,000,000	22,000,000	18,921,685	3,078,315
Department of Agriculture (MDA) - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic				20,000,000	16,933,771	3,066,229
Department of Economic Development (DED) - Broadband Expansion	2,616,708	0	2,616,708	12,750,000	7,167,234	5,582,766
DED - Program to provide grants to small businesses incorporated in the state of Missouri with 50 or fewer employees, to reimburse the costs of business interruption caused by required closures in connection with the COVID-19 public health emergency, provided that no grants shall be provided to franchise or chain business entities, and further provided that one-quarter of funds under such program shall be allocated to family-owned farms				17,160,185	17,132,704	27,481
DED - Innovation Grants				748,560	748,560	0
DED - Manufacturer Retooling				20,000,000	20,000,000	0
DED - Nonprofit Stimulus				18,230,969	18,230,969	0
DED - Destination Marketing Organization Stimulus				15,204,713	15,204,713	0
DPS - Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				3,829,000	3,469,001	359,999
Department of Corrections (DOC) - Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				28,578,485	27,001,822	1,576,663
Department of Mental Health (DMH) - Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				31,875,000	30,315,393	1,559,607
DMH - Division of Developmental Disabilities - Developmental Disabilities Waiver (DDW) - compensation of all DDW providers during the period that Missouri or the United States falls within an emergency declaration to compensate any DDW provider with a retention payment, gap payment, or temporary rate increase; and additional payment per day during the period which a DDW provider has at least one confirmed positive COVID-19 case on the premises, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services				20,758,880	20,758,879	1

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	Year Ended June 30, 2022 (through July 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
DMH - Division of Behavioral Health COVID Reimbursements				10,000,000	10,000,000	0
DMH - Division of Behavioral Health - suicide prevention initiatives - expense and equipment				620,000	620,000	0
DMH - Developmental Disabilities Telehealth				4,331,832	4,331,832	0
DMH - Telehealth Training				3,500,000	3,500,000	0
DMH - Behavioral Health Net				100,500	100,500	0
Department of Health and Senior Services (DHSS) - Home & Community Based Services COVID Reimbursements				4,861,352	4,861,352	0
Department of Social Services (DSS) - Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				1,724,500	1,645,563	78,937
DSS - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of \$24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of \$19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed \$44.51 per Medicaid patient per day and shall be effective on March 1, 2020	2,000,000	903,097	1,096,903	90,000,000	89,056,441	943,559
DSS - Family Support Division - electronic benefit transfers system - expense and equipment				423,254	413,543	9,711
Department of Labor & Industrial Relations (DOLIR) - Unemployment Insurance System Support	8,500,000	91,013	8,408,987	24,500,000	21,598,168	2,901,832
DED - Communications Campaign				3,249,956	3,249,956	0
DPS - Missouri National Guard Expenses	150,000	0	150,000	5,400,000	2,979,673	2,420,327
DHSS - Call Center/Data Entry				170,075	170,075	0
DHSS - COVID Testing				89,291,600	35,108,215	54,183,385
DHSS - Contact Tracing/Tracking				11,800,000	5,379,351	6,420,649
DHSS - Lab Infrastructure				22,360,108	9,098,553	13,261,555
DHSS - Technology & Data Infrastructure				343,283	343,283	0
DHSS - Sewershed				414,081	413,831	250
DHSS - Surveillance				199,583	91,795	107,788
DHSS - Prevention in High Risk Settings				1,222,775	123,916	1,098,859
DHSS - COVID Support Services				1,093,350	597,960	495,390
DESE - Hearing Aid Distribution				100,000	100,000	0
DHSS - Poison Control				500,000	500,000	0
DHSS - Saliva-Based Testing				2,127,000	1,507,909	619,091
DOC - Waste Water Testing				181,568	181,568	0

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	Year Ended June 30, 2022 (through July 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
DSS - Food Banks				6,500,000	6,500,000	0
DHEWD - American Graduate				99,999	99,999	0
DESE - K-12 Support				61,440,933	61,440,933	0
DESE - Independent Living Centers				144,658	144,657	1
DESE - Substitute Teachers	371,312	0	371,312	2,000,000	1,594,883	405,117
DHEWD - Independent Colleges				9,777,481	9,777,480	1
DMH - Access to Recovery				1,000,000	1,000,000	0
DHSS - Child Care Providers				12,000,000	2,470,881	9,529,119
DSS - Assisted Living Facilities	2,000,000	414,738	1,585,262	10,000,000	4,747,129	5,252,871
COVID Dedicated Personal Service				201,000,000	55,931,247	145,068,753
DMH - Staff Offering Support Program				3,200,000	384,335	2,815,665
Fringe Benefits Personal Service				23,339,723	22,895,972	443,751
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services				888	887	1
DHEWD - A+ Program				4,899,916	4,899,915	1
OA - Business Enterprise Portal	2,300,000	0	2,300,000	2,300,000	0	2,300,000
DPS - Disaster Medical Assistance Team	2,566,135	66,047	2,500,088	3,500,000	2,425,267	1,074,733
Personal Protective Equipment Warehousing				1,312,800	279,802	1,032,998
DED - Manufacturer Retooling #2	2,649,727	296,845	2,352,882	4,500,000	1,850,273	2,649,727
County Coronavirus Relief Fund Reporting				1,400,000	1,095,862	304,138
DOR - collecting highway related fees and taxes - personal service				232,812	0	232,812
DOR - collecting highway related fees and taxes - expense and equipment				3,057	0	3,057
Rural Hospitals	4,193,560	0	4,193,560	10,000,000	5,806,440	4,193,560
DOLIR - Unemployment Insurance Trust Fund				300,000,000	300,000,000	0
OA - Information Technology Services Division - OA consolidated information technology services - expense and equipment	203,139	0	203,139			
OA - Information Technology Services Division - DHSS consolidated information technology services - expense and equipment	27,152	0	27,152			
OA - Information Technology Services Division - DMH consolidated information technology services - expense and equipment	88,496	0	88,496			
OA - Information Technology Services Division - DOC consolidated information technology services - expense and equipment	12,068	0	12,068			
OA - Information Technology Services Division - DPS consolidated information technology services - expense and equipment	46,259	0	46,259			
OA - Information Technology Services Division - DOLIR consolidated information technology services - expense and equipment	11,263	0	11,263			

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	Year Ended June 30, 2022 (through July 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment	35,720	0	35,720			
OA - Information Technology Services Division - Department of Natural Resources (DNR) consolidated information technology services - expense and equipment	46,259	0	46,259			
OA - Information Technology Services Division - MDA consolidated information technology services - expense and equipment	44,248	0	44,248			
OA - Information Technology Services Division - DOR consolidated information technology services - expense and equipment	120,677	0	120,677			
OA - Information Technology Services Division - DHEWD consolidated information technology services - expense and equipment	13,194	0	13,194			
OA - Information Technology Services Division - DESE consolidated information technology services - expense and equipment	32,180	0	32,180			
DMH - Division of Developmental Disabilities - telehealth physician services	2,232,000	372,264	1,859,736			
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DPS - expense and equipment	90,000	90,000	0			
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DHSS - expense and equipment	360,000	0	360,000			
DHSS - Division of Community and Public Health - personal protective equipment warehousing - expense and equipment	200,700	0	200,700			
DOC - COVID Response - expense and equipment	5,399,048	0	5,399,048	8,537,000	3,137,952	5,399,048
DOLIR - Division of Employment Security - repayment of the state share of overpayments made to Missouri citizens through unemployment claims processed due to COVID-19 pandemic	48,000,000	0	48,000,000			
DPS - Missouri Veterans' Commission - housing assistance for veterans	1,800,000	0	1,800,000			
MDA - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state who employ less than 200 employees in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic and for the implementation of programs for other livestock value added products	20,000,000	0	20,000,000			
DHEWD - for a grant to an organization providing services in a city not within a county, that facilitates supplemental education programs, job development and training, and community service programs for under-resourced individuals	600,000	0	600,000			

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	Year Ended June 30, 2022 (through July 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
DSS - MO HealthNet Division - for funding long-term care services - Family Certified Home Health Aide (FCHHA) Pilot Program for an enrolled Home Health Provider Agency with MO HealthNet for the Home Health Agency to pay to train family members and/or parents as Certified Home Health Aides to provide medically necessary care in their home for up to fifty clients that are eligible for Private Duty Nursing services and currently admitted or receiving outpatient services from a pediatric hospital(s) within: a county with a charter form of government and with more than three hundred thousand but fewer than four hundred fifty thousand inhabitants, a home rule city with more than sixty-four thousand but fewer than seventy-one thousand inhabitants, a county with a charter form of government and with more than nine hundred fifty thousand inhabitants, a city not within a county, a county of the first classification with more than one hundred one thousand but fewer than one hundred fifteen thousand inhabitants, and a county with a charter form of government and with more than two hundred thousand but fewer than three hundred fifty thousand	2,901,385	0	2,901,385			
DSS - MO HealthNet Division - all other non-institutional services including, but not limited to, rehabilitation, optometry, audiology, ambulance, non-emergency medical transportation, durable medical equipment, and eyeglasses under the MO HealthNet fee-for-service program, and for rehabilitation services provided by residential treatment facilities as authorized by the Children's Division for children in the care and custody of the Children's Division	5,000,000	0	5,000,000			
DHEWD - establishing a nursing simulation laboratory facility to enhance and expand nursing education and development opportunities through an online statewide nursing education program	2,000,000	0	2,000,000			
DOC - Division of Offender Rehabilitative Services - pilot program to ensure the availability and use of all medication-assisted treatment products approved by the FDA to treat opioid use disorder, including but not limited to those specified in Section 191.1165, RSMo, in conjunction with treatment for incarcerated offenders	1,500,000	0	1,500,000			
OA - Information Technology Services Division - DED consolidated information technology services - personal service	289,360	0	289,360			
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment	437,614	0	437,614			
Workers' Compensation Payments	15,810	0	15,810	200,000	184,190	15,810
Total State Emergency Management Federal Stimulus Fund	234,891,714	2,559,358	232,332,356	2,764,623,853	1,251,198,366	1,513,425,487
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	1,205,000	26	1,204,974	900,000	372,147	527,853
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	3,200,000	126,668	3,073,332	2,000,000	1,000,852	999,148
Division of Developmental Disabilities - telehealth physician services related to COVID-19 - expense and equipment				720,000	0	720,000

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	Year Ended June 30, 2022 (through July 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	643,165	24,665	618,500	636,796	280,501	356,295
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment	10,000,000	494,337	9,505,663	19,363,204	5,378,938	13,984,266
Total DMH Federal Stimulus Fund	15,048,165	645,696	14,402,469	23,620,000	7,032,438	16,587,562
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND						
Division of Community and Public Health - community health programs funding and related expenses	224,981	0	224,981	224,981	0	224,981
Division of Community and Public Health - community health programs funding and related expenses - medications				401,508	311,258	90,250
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	996,315	19,720	976,595	732,279	51,125	681,154
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service (supplemental)				256,713	12,237	244,476
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment ²	32,376,931	755,781	31,621,150	30,461,800	9,335,881	21,125,919
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment (supplemental)				3,108,932	106,848	3,002,084
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment				4,050,000	3,259,290	790,710
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment ²				18,000,000	14,768,427	3,231,573
Division of Senior and Disability Services - Home and Community Services grants to be distributed to the Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and meal services	942,111	63,669	878,442			
Division of Senior and Disability Services - meals to be distributed to each Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and grant services	2,100,000	645,178	1,454,822			
Division of Community and Public Health - supplemental nutrition programs	185,000,000	0	185,000,000	185,000,000	184,983,431	16,569
Division of Community and Public Health - Office of Emergency Coordination - Poison Control Hotline - expense and equipment				100,000	0	100,000

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	Year Ended June 30, 2022 (through July 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
Division of Regulation and Licensure - program operations and support - personal service ²	707,000	89,244	617,756	700,000	687,511	12,489
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	5,252	294,748	300,000	40,151	259,849
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service	7,366,010	74,015	7,291,995	542,764	432,546	110,218
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service (supplemental)				3,049,467	27,811	3,021,656
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment	270,472,267	3,840,884	266,631,383	134,094,849	24,626,318	109,468,531
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment - Epidemiology and Laboratory Capacity	4,216,680	0	4,216,680			
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - personal service	1,139,388	0	1,139,388	200,000	0	200,000
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - expense and equipment	53,608,631	812,661	52,795,970	19,800,000	1,931,925	17,868,075
Ombudsman Program operated by the Area Agencies on Aging or their service providers - expense and equipment	75,369	0	75,369			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - personal service	200,000	0	200,000			
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - expense and equipment	1,512,169	0	1,512,169			
Division of Community and Public Health - funding of the Justice for Survivors forensic examination Statewide Telehealth Network	6,157,916	0	6,157,916			
Total DHSS Federal Stimulus Fund	567,395,768	6,306,404	561,089,364	401,023,293	240,574,759	160,448,534
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	28,331,553	1,031,323	27,300,230	28,331,553	15,973,768	12,357,785
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	6,026,000	472,726	5,553,274	6,026,000	1,641,114	4,384,886
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	388,730	81,323	307,407	643,510	506,141	137,369

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	Year Ended June 30, 2022 (through July 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program				66,542,726	30,879,700	35,663,026
Family Support Division - electronic benefit transfers system - expense and equipment	3,019,376	0	3,019,376	3,333,403	3,333,403	0
Family Support Division - community services programs provided by Community Action Agencies or other not-for-profit organizations under provisions of the Community Services Block Grant	27,847,053	1,195,926	26,651,127	27,847,053	5,649,424	22,197,629
Family Support Division - Low Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	18,269,392	0	18,269,392	18,269,392	23,479	18,245,913
Children's Division - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Children's Division, provided that the Children's Division shall coordinate the delivery of services with the Parents as Teachers Program within the Department of Elementary and Secondary Education				907,000	337,510	569,490
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	12,760,000	0	12,760,000	12,760,000	0	12,760,000
Family Support Division - income maintenance field staff and operations - expense and equipment	1,350,503	0	1,350,503	189,080	0	189,080
Family Support Division - contractor, hardware, and other costs associated with planning, development, and implementation of a Family Assistance Management Information System - expense and equipment	13,932	0	13,932	6,966	0	6,966
Children's Division - independent living placements and transitional living services	10,220,877	0	10,220,877	1,703,480	0	1,703,480
Children's Division - child care subsidy payments, subject to income thresholds, provided that any individual can qualify for a traditional or transitional benefit for a child care subsidy regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers, and to provide child care subsidies for children under the care, custody, or involved with the Children's Division and children adopted or under legal guardianship through Children's Division, and further provided child care subsidy providers not currently receiving disproportionate share rate differentials from July 2020 to December 2020 shall receive a 20 percent rate differential from January 2021 to May 2021				37,031,126	0	37,031,126
Family Support Division - services for the visually impaired	268,757	0	268,757			

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	Year Ended June 30, 2022 (through July 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
Children's Division - costs associated with attending post-secondary education including, but not limited to tuition, books, fees, room and board for current or former foster youth	1,485,593	0	1,485,593			
Children's Division - creation of a mobile application that can be accessed by children's division caseworkers, licensed foster families, foster care licensure applicants, parents or guardians of children in foster care and other key parties. Such application shall enable streamlined communication and information sharing to improve the functionality of processes including but not limited to foster home licensure applications, foster family requests for services, and recordkeeping for children in state custody	1,000,000	0	1,000,000			
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children's Division - expense and equipment	1,455,355	34,912	1,420,443			
Total DSS Federal Stimulus Fund	112,437,121	2,816,210	109,620,911	203,591,289	58,344,539	145,246,750
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	30,123,396	0	30,123,396	43,033,423	0	43,033,423
Business and Community Solutions Division - broadband grants	10,000,000	0	10,000,000			
Total DED Federal Stimulus Fund	40,123,396	0	40,123,396	43,033,423	0	43,033,423
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments	1,996,764	87,260	1,909,504	2,029,932	1,816,965	212,967
Total DNR Federal Stimulus Fund	1,996,764	87,260	1,909,504	2,029,932	1,816,965	212,967
LIEUTENANT GOVERNOR FEDERAL STIMULUS FUND						
Missouri State Council on the Arts - expense and equipment				517,000	405,346	111,654
Missouri Humanities Council - program distribution				605,000	0	605,000
Total Lieutenant Governor Federal Stimulus Fund				1,122,000	405,346	716,654
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Division of Employment Security - administration of unemployment benefits - personal service	24,187,938	199,887	23,988,051	23,948,454	2,368,562	21,579,892
Division of Employment Security - administration of unemployment benefits - expense and equipment	7,600,846	38,786	7,562,060	7,600,846	1,689,722	5,911,124
Division of Employment Security - administration of programs authorized and funded by the United States Department of Labor, such as Disaster Unemployment Assistance, and provided that all funds shall be expended from discrete accounts and that no monies shall be expended for funding administration of these programs by the Division of Employment Security	17,000,000	0	17,000,000	51,000,000	28,752,235	22,247,765
OA - Information Technology Services Division - for DOLIR - expense and equipment				7,737,001	3,293,259	4,443,742
OA - Information Technology Services Division - for DOLIR - personal service				250,000	0	250,000
Division of Accounting - reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services				538	537	1
Total DOLIR Federal Stimulus Fund	48,788,784	238,673	48,550,111	90,536,839	36,104,315	54,432,524

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	Year Ended June 30, 2022 (through July 31, 2021)			Year Ended June 30, 2021		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Remaining Balance
SECRETARY OF STATE (SOS) FEDERAL STIMULUS FUND						
Election reform grants, transaction costs, election administration improvements within Missouri, support of Help America Vote Act activities, and the state's share of election costs as required by Chapter 115, RSMo ⁴				16,100,000	3,834,944	12,265,056
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library				750,000	271,461	478,539
Total SOS Federal Stimulus Fund	0	0	0	16,850,000	4,106,405	12,743,595
DEPARTMENT OF AGRICULTURE (MDA) FEDERAL STIMULUS FUND						
Office of the Director - Specialty Crop Block Grant	20,000	0	20,000			
Total MDA Federal Stimulus Fund	20,000	0	20,000			
HOUSING ASSISTANCE STIMULUS FUND						
DED - Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	0	324,694,749	324,694,749	323,715,323	979,426
Total Housing Assistance Stimulus Fund	324,694,749	0	324,694,749	324,694,749	323,715,323	979,426
Total All Funds	\$ 2,379,851,106	53,104,357	2,326,746,749	7,219,479,219	2,330,456,901	4,889,022,318

¹ The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

² Statewide Accounting System (SAM II) adjustments between July 1, 2021, and July 31, 2021, have retroactively changed this appropriation's total expenditures for the fiscal year ended June 30, 2021, since the previous report. In the future, it is possible that additional retroactive adjustments impacting that fiscal year could occur for this appropriation and for other ones.

³ Initial legislation required Coronavirus Relief Fund assistance to be returned to the federal government if it was not spent to cover allowable costs incurred by December 30, 2020. Legislation changes in December 2020 extended that date to December 31, 2021. State officials did not know whether or to what extent the state may have to repay any funding received at the time the appropriation was established. To acknowledge the existence of the obligation, the state established appropriations authorizing the return of up to \$750 million.

⁴ This appropriation's expenditures include \$3,416,331 that was not spent for COVID-19 purposes, but instead was returned to the federal government.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND			
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	\$ 675,494	0	675,494
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	7	10,758,766
Total Coronavirus Emergency Supplemental Fund	11,434,267	7	11,434,260
FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND			
Department of Social Services (DSS) - MO HealthNet Division - Medicare Part D Clawback payments	100,000,000	74,391,170	25,608,830
DSS - MO HealthNet Division - payment to comprehensive prepaid health care plans as provided by federal or state law or for payments to programs authorized by the Frail Elderly Demonstration Project Waiver as provided by the Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508, Section 4744) and by Section 208.152 (16), RSMo, provided that the department shall implement programs or measures to achieve cost-savings through emergency room services reform, and further provided that MO HealthNet eligibles described in Section 501(a)(1)(D) of Title V of the Social Security Act may voluntarily enroll in the Managed Care Program	250,000,000	250,000,000	0
Total FMAP Enhancement Fund	350,000,000	324,391,170	25,608,830
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND			
Free public schools - all expenditures	1,515,839,292	0	1,515,839,292
School Nutrition Services Program - reimbursements to schools for school food programs	117,552,821	41,894,272	75,658,549
Total DESE Federal Stimulus Fund	1,633,392,113	41,894,272	1,591,497,841
DESE FEDERAL EMERGENCY RELIEF FUND			
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act	300,000,000	67,469,751	232,530,249
Total DESE Federal Emergency Relief Fund	300,000,000	67,469,751	232,530,249

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD) FEDERAL STIMULUS FUND			
Crowder College	1,718,186	0	1,718,186
Crowder College - maintenance and repair	65,732	0	65,732
Crowder College - equity	133,645	0	133,645
East Central College	1,622,326	0	1,622,326
East Central College - maintenance and repair	47,965	0	47,965
East Central College - equity	126,188	0	126,188
Jefferson College	2,326,275	0	2,326,275
Jefferson College - maintenance and repair	114,448	0	114,448
Jefferson College - equity	180,943	0	180,943
Metropolitan Community College	9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair	395,635	0	395,635
Metropolitan Community College - equity	731,315	0	731,315
Mineral Area College	1,691,577	0	1,691,577
Mineral Area College - maintenance and repair	68,720	0	68,720
Mineral Area College - equity	131,575	0	131,575
Moberly Area Community College	1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair	45,518	0	45,518
Moberly Area Community College - equity	148,135	0	148,135
North Central Missouri College	811,508	0	811,508
North Central Missouri College - maintenance and repair	16,606	0	16,606
North Central Missouri College - equity	63,121	0	63,121
Ozarks Technical Community College	4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair	68,116	0	68,116
Ozarks Technical Community College - equity	342,106	0	342,106

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
St. Charles Community College	2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair	63,893	0	63,893
St. Charles Community College - equity	214,713	0	214,713
St. Louis Community College	12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair	473,822	0	473,822
St. Louis Community College - equity	1,008,108	0	1,008,108
State Fair Community College	1,858,709	0	1,858,709
State Fair Community College - maintenance and repair	64,102	0	64,102
State Fair Community College - equity	144,575	0	144,575
Three Rivers College	1,588,805	0	1,588,805
Three Rivers College - maintenance and repair	41,015	0	41,015
Three Rivers College - equity	123,581	0	123,581
State Technical College of Missouri	2,010,124	0	2,010,124
University of Central Missouri	18,446,119	0	18,446,119
Southeast Missouri State University	15,293,156	0	15,293,156
Missouri State University	31,333,687	0	31,333,687
Lincoln University	5,859,958	0	5,859,958
Lincoln University - land grant match	1,296,773	0	1,296,773
Truman State University	13,886,774	0	13,886,774
Northwest Missouri State University	10,395,373	0	10,395,373
Missouri Southern State University	8,010,414	0	8,010,414
Missouri Western State University	7,415,585	0	7,415,585
Harris-Stowe State University	3,487,087	0	3,487,087
University of Missouri	138,745,625	0	138,745,625
Total DHEWD Federal Stimulus Fund	304,037,512	0	304,037,512

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DHEWD FEDERAL EMERGENCY RELIEF FUND			
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	200,000,000	0	200,000,000
Total DHEWD Federal Emergency Relief Fund	200,000,000	0	200,000,000
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND			
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code	20,000,000	4,114,460	15,885,540
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the state Block Grant Program administered through the Federal Airport Improvement Program	1,000,000	0	1,000,000
Total MoDOT Federal Stimulus Fund	21,000,000	4,114,460	16,885,540
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND			
Distribution of federal funds to units of local government as provided in the CARES Act	1,071,000,000	520,925,478	550,074,522
Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	316,500	158,016	158,484
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	16,000	10,250	5,750
Total OA Federal Stimulus Fund	1,071,332,500	521,093,744	550,238,756
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND			
Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	2,262,000	189,250	2,072,750
Total DPS Federal Stimulus Fund	2,262,000	189,250	2,072,750
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND			
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters	1,039,025,589	51,396,569	987,629,020
Alternative care treatment facility staffing expenses - personal service	35,000,000	1,119,066	33,880,934

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DSS - MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of \$24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of \$19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed \$44.51 per Medicaid patient per day and shall be effective on March 1, 2020	90,000,000	0	90,000,000
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs	1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo	10,000,000	0	10,000,000
COVID Dedicated Personal Service	200,000,000	71,018,488	128,981,512
Fringe Benefits Personal Service	14,174,411	14,174,411	0
Total State Emergency Management Federal Stimulus Fund	1,390,000,000	137,708,534	1,252,291,466
DEPARTMENT OF CORRECTIONS (DOC) FEDERAL STIMULUS FUND			
Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	11,578,485	1,514,706	10,063,779
Total DOC Federal Stimulus Fund	11,578,485	1,514,706	10,063,779
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND			
Office of the Director - personal service	75,000	2,298	72,702
Office of the Director - expense and equipment	5,000,000	0	5,000,000
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	900,000	0	900,000

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
Division of Developmental Disabilities - community program funding, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need services - expense and equipment	15,364,800	0	15,364,800
Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	8,175,000	4,104,264	4,070,736
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	2,000,000	63,556	1,936,444
Total DMH Federal Stimulus Fund	31,514,800	4,170,118	27,344,682
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND			
Division of Community and Public Health - community health programs funding and related expenses	671,000	0	671,000
Division of Community and Public Health - community health programs funding and related expenses - medications	1,620,000	0	1,620,000
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	445,516	0	445,516
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	32,556,018	438,189	32,117,829
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment	4,500,000	0	4,500,000
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment	25,000,000	6,404,165	18,595,835
Division of Community and Public Health - supplemental nutrition programs	30,062,065	30,062,065	0
Total DHSS Federal Stimulus Fund	94,854,599	36,904,419	57,950,180
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND			
Family Support Division - Emergency Solutions Grant Program payments	30,000,000	0	30,000,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	4,326,000	245,203	4,080,797

Appendix D

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	528,000	0	528,000
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program	20,000,000	9,088,706	10,911,294
Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	1,294,500	194,750	1,099,750
Total DSS Federal Stimulus Fund	56,148,500	9,528,659	46,619,841
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND			
Business and Community Solutions Division - Community Development Block Grant Program - projects awarded on or after July 1, 2019, provided no funds shall be expended at higher education institutions not headquartered in Missouri for purposes of accreditation	20,000,000	0	20,000,000
Total DED Federal Stimulus Fund	20,000,000	0	20,000,000
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND			
Division of Employment Security - administration of unemployment benefits - personal service	1,000,000	208,806	791,194
Division of Employment Security - administration of unemployment benefits - expense and equipment	700,000	687,146	12,854
OA - Information Technology Services Division - for DOLIR - expense and equipment	1,000,000	823,665	176,335
Total DOLIR Federal Stimulus Fund	2,700,000	1,719,617	980,383
Total All Funds	\$ 5,500,254,776	1,150,698,707	4,349,556,069

* The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

Federal American Rescue Plan (ARP) Act
Funding for COVID-19 Recovery
August 2021

Report No. 2021-094

October 2021

auditor.mo.gov

Federal ARP Act Funding for COVID-19 Recovery

August 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance from the American Rescue Plan (ARP) Act in the month of August 2021 for the Coronavirus Disease 2019 (COVID-19) recovery and the cumulative financial activity since the state began receiving funding in May 2021.

In March 2021, Congress passed the ARP Act signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities for the COVID-19 recovery. The funding received by or made available to Missouri state government agencies will help pay for the state's recovery from the COVID-19 pandemic and provides (1) state and local recovery aid, (2) temporary additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs when the state implements Medicaid expansion, (3) funding for elementary and secondary schools and institutions of higher education, and (4) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. A large part of the funding authorized in this legislation will be sent directly to local government entities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In August, the state spent \$208.4 million from federal ARP Act assistance (Appendix A). Through the end of August, the state has received \$1.7 billion and spent \$222.2 million from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.

Nicole R. Galloway, CPA
State Auditor

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Federal ARP Act Funding for COVID-19 Recovery

August 2021

Executive Summary

Executive Summary

Missouri has been awarded federal funding under the American Rescue Plan (ARP) Act of 2021 (Public Law 117-2, H.R.1319) signed into law in March 2021. Under the act, the state has also been awarded as of August 31, 2021, approximately \$10.53 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. The following sections discuss the amount and funding purpose of significant award sources.

State and local fiscal recovery funding

Of the awarded amounts, \$2.69 billion is for state fiscal recovery funding and \$2.473 billion is for local fiscal recovery funding. The local government recovery funding is \$1.192 billion for counties, \$831 million for cities with a population generally of 50,000 or more, and \$450 million for other local jurisdictions with populations generally below 50,000. The award also includes \$196.7 million from the Coronavirus Capital Projects Fund for the state.

These funds may be used to cover eligible costs incurred during the period that begins on March 3, 2021, and ends on December 31, 2024, as long as the award funds for the obligations incurred by December 31, 2024, are expended by December 31, 2026. Costs for projects incurred prior to March 3, 2021, are not eligible.

This funding can be used for the following purposes:

- Respond to the COVID-19 emergency and address its economic effects, including through aid to households, small businesses, nonprofit organizations, and industries such as tourism and hospitality. For example household assistance could be for rent, mortgage, or utility costs incurred by the household prior to March 3, 2021, provided that state did not incur the cost of providing such assistance prior to March 3, 2021. Funds may be used for vaccine incentive and back to work incentive programs.
- Provide premium pay to essential employees or grants to their employers. Premium pay cannot exceed \$13 per hour or \$25,000 per worker. Federal interim rules emphasize the need for recipients to prioritize premium pay for lower income workers. Premium pay that would increase a worker's total pay above 150 percent of the greater of the state or county average annual wage requires specific justification for how it responds to the needs of these workers. Recipients may provide premium pay retrospectively for work performed at any time since the start of the COVID-19 public health emergency. Such premium pay must be "in addition to" wages and remuneration already received and the obligation

Federal ARP Act Funding for COVID-19 Recovery
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to provide such pay must not have been incurred by the recipient prior to March 3, 2021.

- Provide government services affected by a revenue reduction resulting from COVID-19. The federal government gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue. The calculation of lost revenue begins with the recipient's revenue in the last full fiscal year prior to the COVID-19 public health emergency and includes the 12-month period ending December 31, 2020, but use of funds for government services must be forward looking for costs incurred by the recipient after March 3, 2021.
- Make investments in water, sewer, and broadband infrastructure. Recipients may use awarded funds to cover costs incurred for eligible projects planned or started prior to March 3, 2021, provided that the project costs covered by the funds were incurred after March 3, 2021.

Counties and cities with populations primarily greater than 50,000 will receive their funding directly from the federal government. Other jurisdictions with populations primarily less than 50,000 will receive their funding distribution through the state and cannot receive more than 75 percent of their budget as of January 27, 2020. The state will have to distribute funds within 30 days of receiving them, subject to possible approved extensions. States that miss the deadline and any extensions would have to return any undistributed funds.

The funds will primarily be distributed in two distributions, with half delivered no later than 60 days after the date on which the state or local government receiving funding directly from the federal government submits the required certification form, and the remainder no earlier than a year later.

State and local governments cannot use the funds towards pensions or to offset revenue resulting from a tax cut enacted since March 3, 2021. They can transfer funds to private nonprofit groups, public benefit corporations involved in passenger or cargo transportation, and special-purpose units of state or local governments.

The state and cities and counties with populations of more than 250,000 residents have to file a Recovery Plan Performance Report by August 31, 2021, with the federal government and annually thereafter by the end of July. Each Recovery Plan Performance Report must be posted on the public-facing website of the recipient by the same date the recipient submits the report to the Department of the Treasury.

By January 31, 2022, the state and cities and counties receiving funding directly from the federal government also have to file a Project and Expenditure Report and then thereafter 30 days after the end of each quarter.

Other jurisdictions receiving their distribution from the state must file that report by April 30, 2022, but only annually thereafter.

Medicaid (MO HealthNet) funding

For Medicaid Federal Medical Assistance Percentage (FMAP) ¹ funding the act:

- Provides a temporary (for 2 years after implementation) 5 percent FMAP increase for states that enact the Affordable Care Act's Medicaid expansion. Missouri's voter-enacted Medicaid expansion is scheduled to begin accepting applications in October 2021.
- Increases the federal FMAP by 10 percent for state expenditures on home and community based services for 4 fiscal quarters if certain requirements are met. In September, the state received approval from the federal government for its projected spending plan to enhance, expand, and strengthen home and community-based services related to the increased FMAP.
- Provides an 85 percent FMAP for the first 3 years that a state covers mobile crisis intervention services for mental health or substance use disorders, expiring after 5 years.

The act also eliminates the cap on the rebate amount manufacturers are required to pay Medicaid on covered drugs, starting in 2024.

Education funding

The Department of Elementary and Secondary Education will receive \$1.96 billion from the act. At least 90 percent of that funding must be distributed to local school districts. The districts must reserve at least 20 percent of that funding to address learning loss. The department will also receive \$68.6 million for distribution to non-public schools. The funding will remain available through September 30, 2023.

Public and private institutions of higher education will receive \$627 million from the act. At least 50 percent of the allocated funding received must be spent on emergency financial aid for students. The funding will remain available through September 30, 2023.

¹ Another federal act in early 2020 provides Missouri a 6.2 percent FMAP increase beginning January 1, 2020, for MO HealthNet and other applicable programs. That increase remains available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. The state had an FMAP percentage of approximately 66 percent prior to that act. The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to the 2020 increase.

Federal ARP Act Funding for COVID-19 Recovery
August 2021
Executive Summary

Spending status

In August, the state spent \$208.4 million from federal ARP Act assistance (Appendix A). Through the end of August, the state has received \$1.7 billion and spent \$222.2 million from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.

Appendix A

Federal ARP Act Funding for COVID-19 Recovery
 Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
 August 1, 2021, through August 31, 2021

	Unaudited						
	Beginning			Returned to			Ending
	Fund Balance	Receipts	Disbursements	Federal Government	Transfers In	Transfers Out	Fund Balance
Housing Assistance Stimulus Fund	\$ 107,860,095	0	107,860,095	0	0	0	0
Coronavirus Local Government Fiscal Recovery Fund	0	225,071,829	100,498,409	0	0	0	124,573,420
Coronavirus State Government Fiscal Recovery Fund	0	1,342,648,065	0	0	0	0	1,342,648,065
Secretary of State Federal Stimulus 2021 Fund	0	60,421	60,421	0	0	0	0
Department of Health and Senior Services Federal Stimulus 2021 Fund	364	1,800	1,303	0	0	731	130
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	0	10,638,925
Total all Funds	\$ 118,499,384	1,567,782,115	208,420,228	0	0	731	1,477,860,540

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal ARP Act Funding for COVID-19 Recovery Receipts, Disbursements, and Fund Balances - ARP Act Related Funds Cumulative Results through August 31, 2021

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Housing Assistance Stimulus Fund ¹	\$ 107,860,095	107,860,095	0	0	0	0
Coronavirus Local Government Fiscal Recovery Fund	225,071,829	100,498,409	0	0	0	124,573,420
Coronavirus State Government Fiscal Recovery Fund	1,342,648,065	0	0	0	0	1,342,648,065
Secretary of State Federal Stimulus 2021 Fund	60,421	60,421	0	0	0	0
Housing Assistance Federal Stimulus 2021 Fund	13,826,934	13,826,934	0	0	0	0
Department of Health and Senior Services Federal Stimulus 2021 Fund	2,800	1,711	0	0	959	130
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	10,638,925
Total all Funds	\$ 1,700,109,069	222,247,570	0	0	959	1,477,860,540

¹ This fund is used by the Department of Economic Development (DED) to support the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief for Renters and Landlords Program in Missouri). It was established in fiscal year 2021 primarily for spending federal COVID-19 assistance from another federal act; however, in June 2021 the DED made a one-time use of the fund to receipt \$107,860,096 in ARP Act awards due to grant drawdown and budgetary timing challenges. All receipts were fully disbursed in August 2021.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal ARP Act Funding for COVID-19 Recovery Statement of Appropriations and Expenditures - ARP Act Related Funds Fiscal Year 2022 through August 31, 2021

	Unaudited		
	Appropriation Authority ¹	Expenditures	Remaining Balance
CORONAVIRUS LOCAL GOVERNMENT FISCAL RECOVERY FUND			
Office of Administration (OA) - distribution of federal funds to non-entitlement units of local government as provided in the American Recovery Plan Act	442,164,000	100,498,409	341,665,591
Total Coronavirus Local Government Fiscal Recovery Fund	442,164,000	100,498,409	341,665,591
HCBS (MEDICAID HOME & COMMUNITY BASED SERVICES) FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND			
Department of Health and Senior Services (DHSS) - Division of Senior and Disability Services - for respite care, homemaker chore, personal care, adult day care, AIDS, children's waiver services, home-delivered meals, Programs of All Inclusive Care for the Elderly, the Structured Family Caregiver Waiver, other related services, and program management under the Medicaid fee-for-service and managed care programs, provided that individuals eligible for or receiving nursing home care must be given the opportunity to have those Medicaid dollars follow them to the community to the extent necessary to meet their unmet needs as determined by 19 CSR 30 81.030 and further be allowed to choose the personal care program option in the community that best meets the individuals' unmet needs, and up to one percent (1%) of appropriated general revenue to provide temporary in-home services to individuals no longer meeting level of care but determined by the division to be at risk of nursing facility placement, provided such services are budget neutral to overall state spending, and further provided that individuals eligible for the Medicaid Personal Care Option must be allowed to choose, from among all the program options, that option which best meets their unmet needs as determined by 19 CSR 30 81.030; and also be allowed to have their Medicaid funds follow them to the extent necessary to meet their unmet needs whichever option they choose; this language does not create any entitlements not established by statute - expense and equipment	8,054,487	0	8,054,487
Department of Mental Health (DMH) - Division of Developmental Disabilities - community programs, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services	58,234,537	0	58,234,537
Total HCBS FMAP Enhancement Fund	66,289,024	0	66,289,024

Appendix C

Federal ARP Act Funding for COVID-19 Recovery Statement of Appropriations and Expenditures - ARP Act Related Funds Fiscal Year 2022 through August 31, 2021

	Unaudited		
	Appropriation Authority ¹	Expenditures	Remaining Balance
LIEUTENANT GOVERNOR FEDERAL STIMULUS 2021 FUND			
Missouri State Council on the Arts - expense and equipment	900,000	0	900,000
Total Lieutenant Governor Federal Stimulus 2021 Fund	900,000	0	900,000
SECRETARY OF STATE (SOS) FEDERAL STIMULUS 2021 FUND			
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	3,340,336	60,421	3,279,915
Total SOS Federal Stimulus 2021 Fund	3,340,336	60,421	3,279,915
HOUSING ASSISTANCE STIMULUS FUND			
Department of Economic Development (DED) - Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	107,860,095	216,834,654
Total Housing Assistance Stimulus Fund	324,694,749	107,860,095	216,834,654
HOUSING ASSISTANCE FEDERAL STIMULUS 2021 FUND			
DED - Missouri Housing Development Commission - Homeowner Assistance Fund ²	142,000,000	0	142,000,000
Total Housing Assistance Federal Stimulus 2021 Fund	142,000,000	0	142,000,000
DHSS FEDERAL STIMULUS 2021 FUND			
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - personal service	164,034	1,711	162,323
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - expense and equipment	184,589,767	0	184,589,767
Total DHSS Federal Stimulus 2021 Fund	184,753,801	1,711	184,752,090
Total All Funds	<u>\$ 1,164,141,910</u>	<u>208,420,636</u>	<u>955,721,274</u>

¹ The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

² This fund had \$13,826,934 in expenditures in June 2021 from a similar appropriation in fiscal year 2021. Due to the limited use of ARP Act funds in fiscal year 2021, appropriation activity for fiscal year 2021 will not be included in this report.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

Federal American Rescue Plan (ARP) Act
Funding for COVID-19 Recovery
July 2021

Report No. 2021-093

October 2021

auditor.mo.gov

Federal ARP Act Funding for COVID-19 Recovery

July 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance from the American Rescue Plan (ARP) Act in the month of July 2021 for the Coronavirus Disease 2019 (COVID-19) recovery and the cumulative financial activity since the state began receiving funding in May 2021.

In March 2021, Congress passed the ARP Act signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities for the COVID-19 recovery. The funding received by or made available to Missouri state government agencies will help pay for the state's recovery from the COVID-19 pandemic and provides (1) state and local recovery aid, (2) temporary additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs when the state implements Medicaid expansion, (3) funding for elementary and secondary schools and institutions of higher education, and (4) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. A large part of the funding authorized in this legislation will be sent directly to local government entities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In July, the state spent \$408 from federal ARP Act assistance (Appendix A). Through the end of July, the state has received \$132 million and spent \$13.8 million from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name of the State Auditor.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
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Senior Auditor:	Jeffrey Roberts, CISA, CFE
Staff Auditor:	Kristin A. Clink, MBA, CISA, CFE

Federal ARP Act Funding for COVID-19 Recovery

July 2021

Executive Summary

Executive Summary

Missouri has been awarded federal funding under the American Rescue Plan (ARP) Act of 2021 (Public Law 117-2, H.R.1319) signed into law in March 2021. Under the act, the state has also been awarded as of July 31, 2021, approximately \$10.48 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. The following sections discuss the amount and funding purpose of significant award sources.

State and local fiscal recovery funding

Of the awarded amounts, \$2.69 billion is for state fiscal recovery funding and \$2.473 billion is for local fiscal recovery funding. The local government recovery funding is \$1.192 billion for counties, \$831 million for cities with a population generally of 50,000 or more, and \$450 million for other local jurisdictions with populations generally below 50,000. The award also includes \$196.7 million from the Coronavirus Capital Projects Fund for the state.

These funds may be used to cover eligible costs incurred during the period that begins on March 3, 2021, and ends on December 31, 2024, as long as the award funds for the obligations incurred by December 31, 2024, are expended by December 31, 2026. Costs for projects incurred prior to March 3, 2021, are not eligible.

This funding can be used for the following purposes:

- Respond to the COVID-19 emergency and address its economic effects, including through aid to households, small businesses, nonprofit organizations, and industries such as tourism and hospitality. For example household assistance could be for rent, mortgage, or utility costs incurred by the household prior to March 3, 2021, provided that state did not incur the cost of providing such assistance prior to March 3, 2021. Funds may be used for vaccine incentive and back to work incentive programs.
- Provide premium pay to essential employees or grants to their employers. Premium pay cannot exceed \$13 per hour or \$25,000 per worker. Federal interim rules emphasize the need for recipients to prioritize premium pay for lower income workers. Premium pay that would increase a worker's total pay above 150 percent of the greater of the state or county average annual wage requires specific justification for how it responds to the needs of these workers. Recipients may provide premium pay retrospectively for work performed at any time since the start of the COVID-19 public health emergency. Such premium pay must be "in addition to" wages and remuneration already received and the obligation

Federal ARP Act Funding for COVID-19 Recovery
July 2021
Executive Summary

to provide such pay must not have been incurred by the recipient prior to March 3, 2021.

- Provide government services affected by a revenue reduction resulting from COVID-19. The federal government gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue. The calculation of lost revenue begins with the recipient's revenue in the last full fiscal year prior to the COVID-19 public health emergency and includes the 12-month period ending December 31, 2020, but use of funds for government services must be forward looking for costs incurred by the recipient after March 3, 2021.
- Make investments in water, sewer, and broadband infrastructure. Recipients may use awarded funds to cover costs incurred for eligible projects planned or started prior to March 3, 2021, provided that the project costs covered by the funds were incurred after March 3, 2021.

Counties and cities with populations primarily greater than 50,000 will receive their funding directly from the federal government. Other jurisdictions with populations primarily less than 50,000 will receive their funding distribution through the state and cannot receive more than 75 percent of their budget as of January 27, 2020. The state will have to distribute funds within 30 days of receiving them, subject to possible approved extensions. States that miss the deadline and any extensions would have to return any undistributed funds.

The funds will primarily be distributed in two distributions, with half delivered no later than 60 days after the date on which the state or local government receiving funding directly from the federal government submits the required certification form, and the remainder no earlier than a year later.

State and local governments cannot use the funds towards pensions or to offset revenue resulting from a tax cut enacted since March 3, 2021. They can transfer funds to private nonprofit groups, public benefit corporations involved in passenger or cargo transportation, and special-purpose units of state or local governments.

The state and cities and counties with populations of more than 250,000 residents have to file a Recovery Plan Performance Report by August 31, 2021, with the federal government and annually thereafter by the end of July. Each Recovery Plan Performance Report must be posted on the public-facing website of the recipient by the same date the recipient submits the report to the Department of the Treasury.

By January 31, 2022, the state and cities and counties receiving funding directly from the federal government also have to file a Project and Expenditure Report and then thereafter 30 days after the end of each quarter.

Other jurisdictions receiving their distribution from the state must file that report by April 30, 2022, but only annually thereafter.

Medicaid (MO HealthNet) funding

For Medicaid Federal Medical Assistance Percentage (FMAP) ¹ funding the act:

- Provides a temporary (for 2 years after implementation) 5 percent FMAP increase for states that enact the Affordable Care Act's Medicaid expansion. Missouri's voter-enacted Medicaid expansion is scheduled to begin accepting applications in October 2021.
- Increases the federal FMAP by 10 percent for state expenditures on home and community based services for 4 fiscal quarters if certain requirements are met. In September, the state received approval from the federal government for its projected spending plan to enhance, expand, and strengthen home and community-based services related to the increased FMAP.
- Provides an 85 percent FMAP for the first 3 years that a state covers mobile crisis intervention services for mental health or substance use disorders, expiring after 5 years.

The act also eliminates the cap on the rebate amount manufacturers are required to pay Medicaid on covered drugs, starting in 2024.

Education funding

The Department of Elementary and Secondary Education will receive \$1.96 billion from the act. At least 90 percent of that funding must be distributed to local school districts. The districts must reserve at least 20 percent of that funding to address learning loss. The department will also receive \$68.6 million for distribution to non-public schools. The funding will remain available through September 30, 2023.

Public and private institutions of higher education will receive \$627 million from the act. At least 50 percent of the allocated funding received must be spent on emergency financial aid for students. The funding will remain available through September 30, 2023.

¹ Another federal act in early 2020 provides Missouri a 6.2 percent FMAP increase beginning January 1, 2020, for MO HealthNet and other applicable programs. That increase remains available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. The state had an FMAP percentage of approximately 66 percent prior to that act. The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to the 2020 increase.

Federal ARP Act Funding for COVID-19 Recovery
July 2021
Executive Summary

Spending status

In July, the state spent \$408 from federal ARP Act assistance (Appendix A). Through the end of July, the state has received \$132 million and spent \$13.8 million from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C.

Appendix A

Federal ARP Act Funding for COVID-19 Recovery
Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
July 1, 2021, through July 31, 2021

	Unaudited						Ending Fund Balance
	Beginning Fund Balance	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	
Housing Assistance Stimulus Fund	\$ 107,860,095	0	0	0	0	0	107,860,095
Department of Health and Senior Services Federal Stimulus 2021 Fund	0	1,000	408	0	0	228	364
Department of Public Safety Federal Stimulus 2021 Fund	7,727,997	2,910,928	0	0	0	0	10,638,925
Total all Funds	\$ 115,588,092	2,911,928	408	0	0	228	118,499,384

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal ARP Act Funding for COVID-19 Recovery Receipts, Disbursements, and Fund Balances - ARP Act Related Funds Cumulative Results through July 31, 2021

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Housing Assistance Stimulus Fund ¹	\$ 107,860,095	0	0	0	0	107,860,095
Housing Assistance Federal Stimulus 2021 Fund	13,826,934	13,826,934	0	0	0	0
Department of Health and Senior Services Federal Stimulus 2021 Fund	1,000	408	0	0	228	364
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	10,638,925
Total all Funds	\$ 132,326,954	13,827,342	0	0	228	118,499,384

¹ This fund is used by the Department of Economic Development (DED) to support the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief for Renters and Landlords Program in Missouri). It was established in fiscal year 2021 primarily for spending federal COVID-19 assistance from another federal act; however, in June 2021 the DED made a one-time use of the fund to receipt \$107,860,096 in ARP Act awards due to grant drawdown and budgetary timing challenges.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through July 31, 2021

	Unaudited		
	Appropriation Authority ¹	Expenditures	Remaining Balance
CORONAVIRUS LOCAL GOVERNMENT FISCAL RECOVERY FUND			
Office of Administration (OA) - distribution of federal funds to non-entitlement units of local government as provided in the American Recovery Plan Act	442,164,000	0	442,164,000
Total Coronavirus Local Government Fiscal Recovery Fund	442,164,000	0	442,164,000
HCBS (MEDICAID HOME & COMMUNITY BASED SERVICES) FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND			
Department of Health and Senior Services (DHSS) - Division of Senior and Disability Services - for respite care, homemaker chore, personal care, adult day care, AIDS, children's waiver services, home-delivered meals, Programs of All Inclusive Care for the Elderly, the Structured Family Caregiver Waiver, other related services, and program management under the Medicaid fee-for-service and managed care programs, provided that individuals eligible for or receiving nursing home care must be given the opportunity to have those Medicaid dollars follow them to the community to the extent necessary to meet their unmet needs as determined by 19 CSR 30 81.030 and further be allowed to choose the personal care program option in the community that best meets the individuals' unmet needs, and up to one percent (1%) of appropriated general revenue to provide temporary in-home services to individuals no longer meeting level of care but determined by the division to be at risk of nursing facility placement, provided such services are budget neutral to overall state spending, and further provided that individuals eligible for the Medicaid Personal Care Option must be allowed to choose, from among all the program options, that option which best meets their unmet needs as determined by 19 CSR 30 81.030; and also be allowed to have their Medicaid funds follow them to the extent necessary to meet their unmet needs whichever option they choose; this language does not create any entitlements not established by statute - expense and equipment	8,054,487	0	8,054,487
Department of Mental Health (DMH) - Division of Developmental Disabilities - community programs, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services	58,234,537	0	58,234,537
Total HCBS FMAP Enhancement Fund	66,289,024	0	66,289,024

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022 through July 31, 2021

	Unaudited		
	Appropriation Authority ¹	Expenditures	Remaining Balance
LIEUTENANT GOVERNOR FEDERAL STIMULUS 2021 FUND			
Missouri State Council on the Arts - expense and equipment	900,000	0	900,000
Total Lieutenant Governor Federal Stimulus 2021 Fund	900,000	0	900,000
SECRETARY OF STATE (SOS) FEDERAL STIMULUS 2021 FUND			
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	3,340,336	0	3,340,336
Total SOS Federal Stimulus 2021 Fund	3,340,336	0	3,340,336
HOUSING ASSISTANCE STIMULUS FUND			
Department of Economic Development (DED) - Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	0	324,694,749
Total Housing Assistance Stimulus Fund	324,694,749	0	324,694,749
HOUSING ASSISTANCE FEDERAL STIMULUS 2021 FUND			
DED - Missouri Housing Development Commission - Homeowner Assistance Fund ²	142,000,000	0	142,000,000
Total Housing Assistance Federal Stimulus 2021 Fund	142,000,000	0	142,000,000
DHSS FEDERAL STIMULUS 2021 FUND			
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - personal service	164,034	408	163,626
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - expense and equipment	184,589,767	0	184,589,767
Total DHSS Federal Stimulus 2021 Fund	184,753,801	408	184,753,393
Total All Funds	\$ 1,164,141,910	408	1,164,141,502

¹ The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

² This fund had \$13,826,934 in expenditures in June 2021 from a similar appropriation in fiscal year 2021. Due to the limited use of ARP Act funds in fiscal year 2021, appropriation activity for fiscal year 2021 will not be included in this report.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

FOLLOW-UP REPORT ON AUDIT FINDINGS

New Madrid County

Report No. 2021-092

October 2021

auditor.mo.gov

New Madrid County

Follow-Up Report on Audit Findings

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*Includes selected findings



NICOLE GALLOWAY, CPA

Missouri State Auditor

County Commission
and
Officeholders of New Madrid County

We have conducted follow-up work on certain audit report findings contained in Report No. 2020-115, *New Madrid County* (rated as Poor), issued in December 2020, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings for which follow up is considered necessary, and inform the county about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
 - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
 - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
 - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
 - Not Implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

As part of the AFTER work conducted, we reviewed documentation provided by county officials and held discussions with county officials to verify the status of implementation for the recommendations. This report is a summary of the results of this follow-up work, which was substantially completed during July and August 2021.

Nicole R. Galloway, CPA
State Auditor

New Madrid County

Follow-Up Report on Audit Findings

Status of Findings

1. Payroll Controls and Procedures	Controls and procedures were not adequate to ensure state payroll tax withholdings and related reports were properly remitted to the Department of Revenue (DOR). In addition, other payroll controls and procedures needed improvement.
1.1 Payroll taxes	Monthly reports and state payroll tax withholdings totaling \$382,047 were not received by the DOR for 62 months, starting in April 2013, and resulted in the county paying \$51,333 in interest costs.
Recommendation	The County Clerk ensure state payroll tax withholdings are remitted and monthly reports are filed timely with the DOR as required by state law.
Status	Implemented The County Clerk has begun performing documented reviews to ensure state payroll tax withholdings are remitted and monthly reports are filed timely with the DOR.
1.2 Segregation of duties	The County Clerk had not adequately segregated payroll duties and no one performed an independent or supervisory review of detailed payroll records.
Recommendation	The County Clerk segregate payroll duties or ensure documented supervisory reviews of detailed payroll records are performed.
Status	In Progress In February 2021, the Deputy County Clerk/Payroll Clerk began supervising, training, and reviewing payroll work performed by a new deputy, but these reviews were not documented. The Deputy County Clerk/Payroll Clerk left employment in May 2021. The County Clerk indicated independent reviews of payroll transactions and related reports prepared by the new deputy continued to be performed by the Deputy County Clerk/Accounts Payable Clerk; however, these reviews were not documented. The County Clerk indicated he plans to start performing documented reviews of payroll records in October 2021.
1.3 Personnel policies and leave balances	County officials did not always follow established written personnel policies regarding vacation and sick leave, and had not established personnel policies addressing the use of compensatory time used in excess of available balances.
Recommendation	The County Clerk and the County Commission ensure compliance with personnel policies, review and update personnel policies as necessary, and discontinue allowing employees to carry negative leave balances.



New Madrid County
Follow-up Report on Audit Findings
Status of Findings

Status

Not Implemented

The County Clerk indicated he verbally communicated to each county official that any negative leave balances needed to be resolved as soon as possible, but believes review of leave balances is the responsibility of each officeholder. No changes have occurred to the county's personnel policies. Our review of the leave summary report determined 5 employees had negative leave balances at June 30, 2021. One of the 5 employees was a new employee hired in February 2021. The County Clerk indicated he authorized the advance (not yet earned) leave for that employee, but it was not documented as required by the county's personnel policy.

1.4 Timesheet calculations
and overtime

The County Clerk's office did not ensure timesheet calculations prepared by other officials were accurate and did not compensate some employees for overtime in compliance with its overtime policy. Some employees were paid overtime or earned compensatory time when hours worked were less than 40 hours for the week, which is not required by the Fair Labor Standards Act (FLSA).

Recommendation

The County Clerk ensure the accuracy of timesheet calculations. The County Clerk and County Commission should ensure compliance with personnel policies and FLSA requirements.

Status

Not Implemented

The County Clerk is not ensuring the accuracy of timesheet calculations or ensuring compliance with the personnel policies and the FLSA requirements. The County Clerk indicated he and the County Commission had some discussions with the Sheriff. However, the County Clerk believes timesheet calculations are the responsibility of each officeholder.

2. County Controls and
Procedures

Controls and procedures over county disbursements, outstanding checks, and the County Treasurer's financial activity needed improvement.

2.1 Disbursements

The County Commission's review and approval process for disbursements was not documented. In addition, the signature stamp containing the signatures of both the County Clerk and County Treasurer was not adequately controlled.

Recommendation

The County Commission document review and approval of all disbursements and establish controls over the use of and access to its approval stamp. In addition, the County Clerk and County Treasurer should establish controls over the use of and access to the signature stamp.



New Madrid County
Follow-up Report on Audit Findings
Status of Findings

Status	Implemented The County Commission is now documenting review and approval on each invoice presented for payment. The County Treasurer and County Clerk now have separate signature stamps. During the absence of either officeholder, one will give the other access to his stamp and initial when using that stamp. Our review of check images on the May 2021 bank statement noted the signature stamp use had been initialed.
2.2 Outstanding checks	The County Treasurer had not established procedures to routinely follow up on outstanding checks and Automated Clearing House (ACH) transactions in the County Treasurer's bank account.
Recommendation	The County Treasurer establish procedures to routinely investigate outstanding checks and ACH transactions. Old outstanding checks should be voided and reissued to payees that can be readily located. If payees cannot be located, the monies should be disposed of in accordance with state law.
Status	Implemented The County Treasurer implemented procedures to investigate and resolve outstanding checks and ACH transactions. Our review of the outstanding check/ACH transaction list as of April 30, 2021, identified no old outstanding checks.
2.3 Review of activity	Neither the County Clerk nor the County Commission adequately reviewed the financial activities of the County Treasurer.
Recommendation	The County Clerk and County Commission perform documented reviews of bank reconciliations and monthly settlements prepared by the County Treasurer.
Status	Implemented The County Clerk indicated he and the County Commission are reviewing and signing the monthly bank reconciliations and monthly settlements prepared by the County Treasurer. Our review of the April 2021 bank reconciliation and monthly settlement reports noted the County Clerk and County Commissioners had signed these documents.
3. Sheriff's Controls and Procedures	Controls and procedures in the Sheriff's office needed improvement.
3.1 Segregation of duties	The Sheriff had not adequately segregated accounting duties or performed adequate supervisory reviews of detailed accounting and bank records.



New Madrid County
Follow-up Report on Audit Findings
Status of Findings

Recommendation

The Sheriff segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting and bank records are performed and documented.

Status

Partially Implemented

The Sheriff and Deputy Sheriff document their review of detailed accounting records on the monthly excel spreadsheet that lists the receipt slips and checks issued. The Sheriff indicated he and the Deputy Sheriff also perform reviews of monthly bank reconciliations prepared by the Office Manager, but these reviews are not documented.

**3.2 Bank reconciliations
and liabilities**

The Office Manager did not prepare bank reconciliations or maintain a running book balance for the Sheriff's bank account. In addition, monthly lists of liabilities were not prepared to reconcile to the available cash balances.

Recommendation

The Sheriff ensure monthly bank reconciliations are performed, a running book balance is maintained, and lists of liabilities are prepared and reconciled to the available cash balance monthly. Any differences should be promptly investigated and resolved.

Status

In Progress

The Office Manager now prepares monthly bank reconciliations and maintains a running book balance. An excel spreadsheet serves as a list of liabilities; however, it does not include liabilities from prior months. Office personnel are currently investigating the unidentified balance of \$445 in the account as of June 30, 2021, and hope to have it resolved by the end of 2021.

**3.3 Receipting, recording,
and depositing**

Receipt slips were not issued for inmate transportation reimbursements. The method of payment was not always indicated on receipt slips issued. As a result, the composition of receipts could not be reconciled to the composition of deposits. In addition, receipts were not always deposited timely and prior to the related disbursements being made.

Recommendation

The Sheriff issue receipts slips for all monies received, indicate the method of payment on all receipt slips, and reconcile the composition of receipts to the composition of deposits. In addition, ensure all monies are deposited timely and prior to the related disbursements.

Status

Implemented

The Office Manager now issues receipt slips for all payments received, indicates the method of payment on each receipt slip, and reconciles the composition of receipts to the composition of deposits. In addition, deposits are now made timely and prior to the related disbursements.



New Madrid County
Follow-up Report on Audit Findings
Status of Findings

3.4 Inmate transportation
reimbursement

The Sheriff did not have controls and procedures in place to ensure collection of amounts billed for inmate transportation reimbursement or transmittal of amounts received.

Recommendation

The Sheriff establish procedures to ensure collection of inmate transportation reimbursements and transmittal of payments received.

Status

Partially Implemented

The Sheriff's office has begun recording all payments received on a monthly excel spreadsheet that also documents when disbursements or transmittals to the County Treasurer occur. The Office Manager maintains electronic files of all documentation related to inmate transportation reimbursement billings and payments received, but could not easily determine the total amount outstanding without going through these documents. No one independent of the billing and collection process reconciles these documents to ensure collection of all amounts billed.

4.1 Prosecuting Attorney's
Controls and Procedures
- Segregation of duties

The Prosecuting Attorney had not adequately segregated accounting duties or performed supervisory reviews of accounting records, including adjustments to defendants accounts, and transmittals to victims and the County Treasurer.

Recommendation

The Prosecuting Attorney segregate accounting duties or ensure adequate independent or supervisory reviews of accounting records are performed and documented. In addition, the Prosecuting Attorney should require a supervisory review and approval for all accounting adjustments.

Status

Partially Implemented

Accounting duties have not been segregated and supervisory reviews of accounting records still are not performed. The Prosecuting Attorney has begun reviewing and approving all accounting adjustments.

5. Tax Maintenance
Fund

A \$40,000 transfer made from the Tax Maintenance Fund to the General Revenue Fund in 2019 was not in compliance with uses allowed by state law. Documentation was not provided to support most of the amount transferred.

Recommendation

The County Collector ensure disbursements from the Tax Maintenance Fund are in compliance with statutory provisions, and the County Commission reimburse the Tax Maintenance Fund for the improper transfer. In addition, the County Collector should maintain documentation to support all transfers made from the Tax Maintenance Fund.



New Madrid County
Follow-up Report on Audit Findings
Status of Findings

Status	Implemented
	No transfers from the Tax Maintenance Fund have been made since 2019. On January 29, 2021, county officials transferred \$40,000 from the General Revenue Fund to reimburse the Tax Maintenance Fund.
6. County Clerk's Controls and Procedures	The County Clerk did not account for the numerical sequence of receipt slip numbers to ensure monies received had been properly recorded and transmitted. Checks were not restrictively endorsed when received.
Recommendation	The County Clerk account for the numerical sequence of receipt slip numbers, and restrictively endorse checks at the time of receipt.
Status	Implemented
	The County Clerk is now accounting for the numerical sequence of receipt slip numbers during his review of the monthly fee report. This report has been updated to include the receipt slip number for each receipt, and the County Clerk compares it to the receipt slip book to ensure all receipts are recorded and transmitted. The County Clerk indicated checks are now restrictively endorsed upon receipt.
7. Electronic Data Security	Controls over county computers were not sufficient. As a result, county records were not adequately protected and were susceptible to unauthorized access or loss of data.
7.1 User accounts	The County Clerk had not fully established controls for maintaining user accounts for accessing system resources. As a result, accounts assigned to former employees were not always removed timely.
Recommendation	The County Commission work with other county officials to ensure user access is promptly deleted following termination of employment.
Status	Not Implemented
	The County Clerk has not implemented controls to promptly remove user access upon termination. The email account for the former Deputy County Clerk/Payroll Clerk who left employment in May 2021 was not deleted until September 2, 2021, after our inquiry.
7.2 Passwords and user identification	The County Assessor, County Clerk, Sheriff, and Recorder of Deeds were not required to change passwords periodically. Officials and employees in the offices of the Recorder of Deeds, Sheriff, and Public Administrator were not required to have a minimum number of characters in the passwords. The County Assessor and his employees shared the user identification and password for certain computers in his office.



New Madrid County
Follow-up Report on Audit Findings
Status of Findings

Recommendation

The County Commission work with other county officials to require confidential passwords for each employee that contain a minimum number of characters, and are periodically changed to prevent unauthorized access to county computers and data.

Status

Partially Implemented

The County Assessor indicated passwords are now changed every couple of months and office personnel no longer share user identifications and passwords for computers in his office. The County Clerk indicated he is still working with the system vendor to implement periodic password changes. The Sheriff indicated he now requires employees in his office to change passwords every couple of months and for the passwords to contain a minimum number of characters. The Recorder of Deeds indicated she is not planning to implement this recommendation. The Public Administrator indicated the password for her computer now requires a minimum number of characters.

8. Sunshine Law

Minutes of County Commission meetings did not contain sufficient detail of actions taken and were not signed by the County Commissioners to indicate their approval.

Recommendation

The County Commission ensure meeting minutes include all necessary information and are signed by the preparer and the County Commission.

Status

Implemented

We reviewed the meeting minutes from May and June 2021. The minutes were signed by the County Commissioners and included information related to discussions and the actions taken.

**10. Senate Bill 40 Board
Cash Reserves**

The Senate Bill 40 Board had accumulated a significant cash reserve without any specific plans for its use.

Recommendation

The Senate Bill 40 Board work with the County Commission to evaluate funding needs and consider reducing the property tax levy. If plans have been made for expending the accumulated cash balance, such plans should be set forth publicly in the budget document.

Status

In Progress

The Senate Bill 40 Board increased planned expenditures in the 2021 budget in several areas after Board members identified some uses for the cash reserves. The Board Secretary indicated the Board is working with the County Disability Resource Office to identify other funding needs in the county and if needed will reevaluate the levy in future years.



Nicole Galloway, CPA

Missouri State Auditor

City of St. Louis

Office of Sheriff

Report No. 2021-091

October 2021

auditor.mo.gov



CITIZENS SUMMARY

Findings in the audit of the City of St. Louis - Office of Sheriff

Land Tax Sales	Sheriff's office personnel do not prepare lists of liabilities of money held to be distributed to the appropriate office or individual and do not attempt to reconcile liabilities to the balance in the Land Auction Sales Fund. The Sheriff does not have adequate procedures to follow up on properties sold that have not gone through the required court confirmation hearing.
Real Estate Levy Auctions	The Sheriff has not adequately segregated bidding and/or auctioneer duties for real estate levy auctions and auction documentation is not sufficient.
Property Room	The Sheriff's office has not established adequate controls and procedures over seized property.
Accounting Controls and Procedures	Sheriff's office personnel do not prepare budgets for the Commission, Revolving Conceal and Carry Weapon, and Process Server Funds. Office personnel do not prepare a monthly list of liabilities for the general business bank account, and consequently, liabilities are not agreed to the reconciled bank balance. Office personnel do not restrictively endorse checks and money orders upon receipt.
Electronic Communication	The Sheriff has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.

In the areas audited, the overall performance of this entity was **Good**.*

All reports are available on our website: auditor.mo.gov

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

City of St. Louis - Office of Sheriff

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the Honorable Sheriff
City of St. Louis, Missouri

We have audited certain operations of the City of St. Louis Office of Sheriff in fulfillment of our duties under Section 29.200.3, RSMo. The State Auditor initiated audits of the City of St. Louis in response to a formal request from the Board of Aldermen. The city engaged KPMG LLP, Certified Public Accountants (CPAs), to audit the city's financial statements for the year ended June 30, 2020. To minimize duplication of effort, we reviewed the CPA firm's report. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2020. The objectives of our audit were to:

1. Evaluate the office's internal controls over significant management and financial functions.
2. Evaluate the office's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

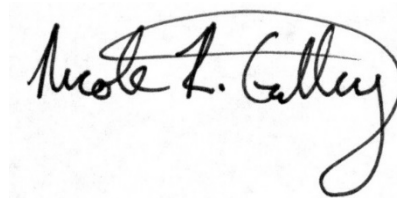
Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the office, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the office's management and was not subjected to the procedures applied in our audit of the office.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the City of St. Louis Office of Sheriff.

Additional audits of various officials and departments of the City of St. Louis are in process, and any additional findings and recommendations will be included in subsequent reports.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Kelly Davis, M.Acct., CPA, CFE
Audit Manager:	Travis Owens, MBA, CPA, CFE, CGAP
In-Charge Auditor:	Steven Re', CPA
Audit Staff:	Stephanie M. Kroner
	Ryan P. Tierney, MAcc, CPA, CFE

City of St. Louis - Office of Sheriff

Management Advisory Report

State Auditor's Findings

1. Land Tax Sales

Procedures for land tax sale proceeds need improvement. All transactions regarding receipts and disbursements for land tax sales are handled by the Sheriff's office through the city's Land Auction Sales Fund. Land auction sales totaled approximately \$1.2 million in the fiscal year ended June 30, 2020. The fund balance was approximately \$1.8 million at June 30, 2020.

The city forecloses on properties with taxes that have been unpaid for 3 years, and after the foreclosure judgement has become final, the Collector of Revenue sends the sheriff a list of foreclosed properties that may be sold at auction. The Sheriff's office is responsible for conducting each auction, collecting the proceeds from each sale, transmitting it to the City Treasurer, maintaining an accounting of all previously auctioned properties, and requesting applicable disbursements.

1.1 Fund liabilities

Office personnel do not prepare lists of liabilities of money held to be distributed to the appropriate office or individual and do not attempt to reconcile liabilities to the balance in the Land Auction Sales Fund.

We requested a list of liabilities as of June 30, 2020, but office personnel could not generate and/or provide this list. Office personnel indicated they were not aware of the need to perform this procedure or how to prepare such a list.

Without a regular comparison of liabilities to the available fund balance, the Sheriff has no assurance cash is sufficient to meet liabilities, ensure accounting records are accurate and in balance, and errors are identified and corrected timely.

1.2 Auction sales not confirmed

The Sheriff does not have adequate procedures to follow up on properties sold that have not gone through the required court confirmation hearing. Until the hearing is held, the sale proceeds may not be distributed and, therefore, the taxes, costs, accrued interest, and fees are not paid out. Also, without court confirmation, a Sheriff's deed transferring ownership of the property cannot be issued and the property will remain in the name of the previous owner. Office personnel indicated it is generally the buyer's responsibility to initiate the request for a confirmation hearing and the office does not have the statutory authority to request hearings. We noted many confirmation hearings occur up to 2 years following the sale. As of June 30, 2020, the Land Auction Sales Fund balance included \$431,834 from sales conducted between calendar years 2014 and 2019 that have not been confirmed by the courts. According to the Sheriff's records, no court hearings occurred for any of these sales.

Section 92.840, RSMo, of the Municipal Land Reutilization Law requires the court to hold the confirmation hearing upon its own motion or upon motion of any interested party after the Sheriff's sale, but does not require the hearing



City of St. Louis - Office of Sheriff
Management Advisory Report - State Auditor's Findings

to be held within a certain time period. Office personnel indicated many buyers decide they do not want to own the purchased property for various reasons, and these buyers will request the court set aside the sale and their money returned. When this occurs, the properties are put up for sale again in a future sale.

In response to a similar finding in the prior audit, the Sheriff's office started sending out sale acknowledgment letters and reminder letters. However, office personnel do not periodically report to the courts those properties needing hearings and wait more than 2 years before contacting the Collector of Revenue. As a result, problems continue to exist and there remains a significant backlog of sales that have not been confirmed or set aside.

By improving procedures to identify sold properties pending a court confirmation hearing and providing that information to the courts and the Collector of Revenue more timely, the Sheriff's office would likely expedite the distribution of sale proceeds to the appropriate parties.

Similar conditions previously
reported

Similar conditions were noted in our prior audit report. In the *Follow-Up Report on Audit Findings City of St. Louis - Office of Sheriff*, Report No. 2018-129, released in December 2018, office officials indicated the previous recommendations had been implemented; however, we found that corrective action taken was not always effective and problems continue to exist.

Recommendations

The Sheriff:

- 1.1 Ensure monthly lists of liabilities for the Land Auction Sales Fund are prepared and reconciled to the fund balance. Any differences should be promptly investigated and resolved.
- 1.2 Continue to develop additional procedures for following up on property sales pending court confirmation and identify ways to expedite this process.

Auditee's Response

- 1.1 *The Sheriff's office will create an Excel spreadsheet with total income after the completion of the tax sale that is sent to the city Treasurer's office on the 10th of each month. We will keep a running total of all expenditure vouchers and fees that we use. The list of parcels sold is from the Access Fees Tab and includes, but is not limited to the fields Purchase Amount, Collectors Fee, Title/Publication Fee, Sheriff Notice Fee, Recording Fee, Sheriff Posting Fee, Sheriff Commission, Sheriff Excess Commission, and Excess Purchase Amount. This will serve as a list of liabilities that can be reconciled to the fund balance.*



City of St. Louis - Office of Sheriff
Management Advisory Report - State Auditor's Findings

1.2 *As noted by the auditors, there is not a certain time frame for confirmations to be completed. The Sheriff's office will need to work with the city's Land Reutilization Authority and look into this further to determine possible solutions.*

2. Real Estate Levy Auctions

The Sheriff has not adequately segregated bidding and/or auctioneer duties for real estate levy auctions and auction documentation is not sufficient. The office holds court ordered real estate auctions to settle and collect on default judgements originated by creditors against individuals. The real estate is advertised for 30 days and auctioned off to the highest bidder with no reserve price. The Sheriff's office collected approximately \$76,000 from real estate levy auction sales during the year ended June 30, 2020.

The same employee processes the auction transaction including acting as the auctioneer and recording the final amount of each bid and there is no supervisory review of the process. This employee records the winning bids by hand writing the bid information on blank paper and does not submit those pages or any other supporting documentation to the cashier to support the payments received and that each property went to the highest bidder. Office personnel indicated the lack of segregation of duties is a result of limited staffing.

Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of conducting the auction (actively accepting bids) and recording the final bid amounts. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed bidding records are essential. Sufficient documentation of real estate levy auctions is necessary to allow for an independent or supervisory review and ensure appropriate amounts are recorded and collected.

Recommendation

The Sheriff segregate the auction duties to the extent possible or ensure documented independent or supervisory reviews are performed. In addition, the Sheriff should ensure adequate documentation is prepared and maintained for real estate levy auction sales.

Auditee's Response

The Sheriff's office has created a "Sheriff Sale Information Form" that requires all the information needed on the previous and new owners. We now have 2 deputies conduct the Sheriff's levy auction sale. The deputies and the new purchaser ride separate elevators up to the 8th floor to provide office personnel the information needed to prepare the deed. The supervisor signs the form after the deputies enter the information.

3. Property Room

The Sheriff's office has not established adequate controls and procedures over seized property.



City of St. Louis - Office of Sheriff
Management Advisory Report - State Auditor's Findings

The office receives and stores evidentiary property related to pending and adjudicated cases; all items are received from the St. Louis Metropolitan Police Department (SLMPD) for cases with a warrant issued. The SLMPD and the Circuit Attorney may obtain evidence from the Sheriff's property room if needed for investigative or other judicial purposes. Office personnel track evidence in a database using the complaint number assigned by the SLMPD. When office personnel submit a formal request, the Circuit Attorney's office (CAO) seeks authorization from the circuit court to destroy or donate items no longer needed or to return items to the owner.

We identified the following concerns:

- We haphazardly¹ selected 25 items from the seized property databases and 25 items from the property room to perform a test. We noted that for 10 of the 50 (20 percent) evidence items tested, the item could not be located or the location documented in the databases did not correspond to the actual location in the property room. As a result, for the items tested, there is no assurance the evidence received is accurately accounted for and maintained. Office personnel subsequently located the missing items or provided documentation showing the property had been destroyed by court order.
- The office does not have a formal plan and/or schedule for performing a physical inventory of seized property. Office personnel indicated they have been selecting small areas at a time and comparing the physical inventory to the seized property records but have not formalized this process to account for all seized property. They indicated records are updated accordingly when errors are identified.
- The office does not always retain documentation (e.g. listings of items) supporting submissions to the CAO when requesting the disposal of seized property.

Considering the often sensitive nature of seized property, adequate internal controls are essential and would significantly reduce the risk of loss, theft, or misuse of the property. Periodic physical inventories should be performed with the results compared to inventory records to ensure seized property is accounted for properly. Retention of records is necessary to ensure the validity of transactions and provide an audit trail. Section 109.270, RSMo, provides that all records made or received by an official in the course of the official's public duties are public property and are not to be disposed of except as provided by law.

¹ Due to the nature of the sample, the results cannot be projected to the population.



City of St. Louis - Office of Sheriff
Management Advisory Report - State Auditor's Findings

A similar condition was noted in our prior audit report. In the *Follow-Up Report on Audit Findings City of St. Louis - Office of Sheriff*, Report No. 2018-129, released in December 2018, officials indicated the previous recommendation was in progress; however, we found that corrective action planned and taken was not always effective and problems continue to exist.

Recommendation

The Sheriff implement a formal process for performing physical inventories of seized property. The process should include a schedule that will allow for inventorying all seized property over a period of time and any differences should be investigated and resolved. Also, the Sheriff should implement procedures to ensure documentation associated with seized property is retained in accordance with state law.

Auditee's Response

The property room supervisor will create a process for performing physical inventories. This will include a schedule that will allow us to inventory all items in a timely manner. Documentation will be noted on each shelf that has been inventoried.

The property room personnel will ensure that documentation of any request made by the Sheriff's office of the Circuit Attorney's office, either by letter or email, will be maintained.

4. Accounting Controls and Procedures

Accounting procedures and controls need improvement. Office personnel collected payments for fees, land sale transactions and related fees, prisoner transport reimbursement, civil paper service fees, conceal and carry weapon (CCW) permits, and other fees totaling approximately \$1.5 million for the year ending June 30, 2020.

4.1 Budgets

Sheriff's office personnel do not prepare budgets for the Commission, Revolving CCW, and Process Server Funds. Preparing budgets allows management the ability to monitor revenues, disbursements, and available fund balance. Office personnel indicated they were unaware budgets needed to be prepared for these funds, and stated that budgeting these funds would be difficult due to large variations in revenues and expenditures each year. Comptroller's office personnel agreed the funds are not budgeted but indicated they are included in the Annual Comprehensive Financial Report as special revenue funds.

Preparing a budget for public funds aids in the fiscal management of the city funds; provides a means to effectively monitor actual costs, revenues, and cash balances; and helps inform the city and the public of the office's financial position.

4.2 Liabilities

Office personnel do not prepare a monthly list of liabilities for the general business bank account, and consequently, liabilities are not agreed to the reconciled bank balance. Based on records provided, we determined liabilities



City of St. Louis - Office of Sheriff
Management Advisory Report - State Auditor's Findings

for the account were \$11,203 at June 30, 2020. The June 30, 2020, reconciled bank balance was \$30,298, leaving an unidentified balance of \$19,095. Office personnel could not explain the remaining unidentified balance.

By regularly identifying liabilities, agreeing that information to the available cash balance and investigating differences, the Sheriff's office can better ensure accounting records are in balance, all amounts received are disbursed, and money is available to satisfy all liabilities.

A similar condition was noted in our prior audit report. In the *Follow-Up Report on Audit Findings City of St. Louis - Office of Sheriff*, Report No. 2018-129, released in December 2018, officials indicated the previous recommendation had been implemented; however, we found that corrective action taken was not always effective and problems continue to exist.

4.3 Endorsement of checks

Office personnel do not restrictively endorse checks and money orders upon receipt. The cashier indicated they are endorsed at the end of the day when preparing the deposit.

Failure to restrictively endorse checks and money orders immediately upon receipt increases the risk that loss, theft, or misuse of payments received will occur and go undetected.

Recommendations

The Sheriff:

- 4.1 Work with the Budget Division and/or Comptroller's office to prepare annual budgets for the Commission, Revolving CCW, and Process Server Funds.
- 4.2 Ensure monthly lists of liabilities for the general business account are prepared and reconciled to the bank balance. Any differences should be promptly investigated and resolved.
- 4.3 Restrictively endorse checks and money orders immediately upon receipt.

Auditee's Response

- 4.1 *The Sheriff's office will look back at the last 3 years for each of the above funds to calculate an average of receipts and disbursements. We will use the average of the 3 years to obtain a working budget and establish an annual budget for these funds going forward.*
- 4.2 *The office will prepare a monthly list of liabilities for the general business bank account and agree the list to the reconciled bank balance.*



City of St. Louis - Office of Sheriff
Management Advisory Report - State Auditor's Findings

4.3 *The office will order endorsement stamps so the checks can be stamped at the time they are received.*

5. Electronic Communication Policy

The Sheriff has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms. Office personnel indicated that while there is not a policy, personal devices are never used for official business.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.²

To ensure compliance with state law, the Sheriff should develop written policies to address the use of personal email, social media and message accounts, and management and retention of electronic communications.

Recommendation

The Sheriff develop written records management and retention policies to address electronic communications management and retention to comply with the Missouri Secretary of State Records Services Division Electronic Communications Guidelines.

Auditee's Response

We will develop and implement a policy consistent with the Secretary of State guidelines. Personnel policies will be updated accordingly.

² Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/RecordsManagement/CommunicationsGuidelines.pdf>>, accessed March 22, 2021.

City of St. Louis - Office of Sheriff

Organization and Statistical Information

Vernon Betts currently serves as the Sheriff for the City of St. Louis. He was first elected Sheriff in November 2016 and has served in that capacity since being sworn into office on January 1, 2017. He was re-elected in November 2020 and his current term expires December 31, 2024. As of June 30, 2020, the Sheriff's office employed 158 full-time employees and 1 part-time employee.

The Office of Sheriff consists of 7 units including Criminal and Civil Courts, Civil Service, Prisoner Transportation, Juvenile, Hospital, Civil Office, and Administration.

The Criminal and Civil Courts Unit is responsible for building and courtroom security at the city's courthouses. The unit is also responsible for the custody of prisoners while in the courthouse. In addition, the unit also operates a property room and is responsible for the safekeeping and custody of criminal evidence and seized property received from the St. Louis Metropolitan Police Department.

The Civil Service Unit is responsible for serving civil processes, eviction notices, and jury duty summons as ordered by the courts.

The Prisoner Transportation Unit is responsible for the custody and transport of inmates to and from the city's correctional facilities. This unit is responsible for transporting inmates to and from medical clinics, emergency rooms, and penitentiaries and for assisting with extradition of prisoners from out of state.

The Juvenile Unit is responsible for the custody and transport of juvenile inmates to and from the city's correctional facilities for court hearings.

The Hospital Unit is responsible for the custody and transportation of prisoners while receiving medical care at local hospitals and doctor's offices.

The Sheriff's Civil Office Unit is responsible, as required by state law, for auctioning parcels of land that a judgment has been taken against by the Collector of Revenue for failure to pay property taxes. The office generally holds five sales each calendar year in May, June, July, August, and October. The unit is also responsible for collecting money and seizing property related to garnishments and executions and issuing concealed weapon permits to city residents.

The Administration Unit is responsible for preparation of the department's budget, timekeeping, and other personnel matters.



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Gentry County, Missouri

The Office of the State Auditor contracted for an audit of Gentry County's financial statements for the 2 years ended December 31, 2020, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name. The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

October 2021
Report No. 2021-090

ANNUAL FINANCIAL REPORT

GENTRY COUNTY, MISSOURI

For the Years Ended
December 31, 2020 and 2019

GENTRY COUNTY, MISSOURI

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INTRODUCTORY SECTION

GENTRY COUNTY, MISSOURI
List of Elected Officials 2019-2020

County Commission

Presiding Commissioner – Mike Sager

Commissioner, First District – Larry B. Wilson

Commissioner, Second District – Gary Carlson

Other Elected Officials

Assessor – Penny Woods

Circuit Clerk/Recorder – Janet Parsons

Collector/Treasurer – Linda Combs

County Clerk – Carol Reidlinger

Coroner – Andrew Lindner

Prosecuting Attorney – Jessica J. Jones

Public Administrator – Vicky Fish

Sheriff – Tim Davis

FINANCIAL SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Gentry County, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of Gentry County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2019 and 2020, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law, as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by Gentry County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Gentry County, Missouri, as of December 31, 2019 and 2020, or the changes in financial position thereof for the years then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Gentry County, Missouri, as of December 31, 2019 and 2020, and their respective cash receipts and disbursements, and budgetary results for the years then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Gentry County, Missouri’s basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we also have issued our report dated August 13, 2021, on our consideration of Gentry County, Missouri’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements

and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Gentry County, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 13, 2021

GENTRY COUNTY MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2019 AND 2020

Fund	Cash and Investments January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Investments December 31, 2019	Receipts 2020	Disbursements 2020	Cash and Investments December 31, 2020
General Revenue	\$ 2,037,906	\$ 1,497,781	\$ 1,631,485	\$ 1,904,202	\$ 1,600,616	\$ 1,423,573	\$ 2,081,245
Special Road & Bridge	44,877	1,149,320	1,155,945	38,252	627,217	542,169	123,300
Assessment	74,909	154,868	194,623	35,154	164,394	162,796	36,752
Emergency Management Preparedness	6,976	10,702	11,887	5,791	8,810	10,618	3,983
Administrative Handling Fees	22,771	10,097	8,094	24,774	13,410	17,506	20,678
Prosecuting Attorney Training	2,609	290	-	2,899	500	-	3,399
Law Enforcement Training	511	557	400	668	406	625	449
Prosecuting Attorney Tax Collection	6,321	-	-	6,321	-	-	6,321
Peace Officer Standards and Training Commission	19	500	500	19	500	500	19
Emergency	438,296	46,342	-	484,638	48,582	-	533,220
Sheriff's Civil Fees	36,944	11,180	16,806	31,318	10,416	2,414	39,320
Recorder User Fees	4,240	5,454	5,990	3,704	5,297	6,140	2,861
Recorder Technology	8,636	1,273	2,295	7,614	1,545	97	9,062
Special Election	-	18,305	18,305	-	19,600	19,600	-
Tax Maintenance	45,855	14,706	15,218	45,343	14,308	18,550	41,101
Sheriff's Revolving	16,138	2,270	8,188	10,220	3,540	2,731	11,029
Law Enforcement Restitution	10,789	4,712	3,530	11,971	3,066	4,595	10,442
War Memorial	2,033	7	-	2,040	1	-	2,041
Senior Citizens Services	9,429	48,664	49,249	8,844	49,367	54,221	3,990
Levee Restoration	2,229	7	-	2,236	1	-	2,237
Local Emergency Planning Commission	22	423	151	294	-	-	294
County Clerk's Election Services	13,276	1,346	638	13,984	20,733	17,121	17,596
Community Development Block Grant	211	5,009	5,009	211	156,385	156,385	211
Genevieve Dierenfeldt Trust	52,226	757	1,200	51,783	2,131	2,000	51,914
Dissolution Copy Fees	3,444	874	-	4,318	781	-	5,099
CARES Act	-	-	-	-	771,119	752,619	18,500
Modex	-	-	-	-	613	-	613
Construction Account	-	-	-	-	100	-	100
Total	<u>\$ 2,840,667</u>	<u>\$ 2,985,444</u>	<u>\$ 3,129,513</u>	<u>\$ 2,696,598</u>	<u>\$ 3,523,438</u>	<u>\$ 3,194,260</u>	<u>\$ 3,025,776</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

GENTRY COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

		GENERAL REVENUE FUND			
		Year Ended December 31,			
		2019		2020	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
RECEIPTS					
Property taxes	\$	522,000	\$ 543,055	\$ 553,250	\$ 549,822
Sales taxes		351,000	355,068	351,000	432,534
Intergovernmental		206,466	225,950	219,355	207,875
Charges for services		324,909	330,223	309,596	373,044
Interest		11,000	13,244	9,500	7,929
Other		25,810	30,241	48,065	29,412
Transfers in		-	-	-	-
Total Receipts	\$	<u>1,441,185</u>	<u>\$ 1,497,781</u>	<u>\$ 1,490,766</u>	<u>\$ 1,600,616</u>
DISBURSEMENTS					
County Commission	\$	98,431	\$ 95,822	\$ 99,366	\$ 94,713
County Clerk		118,034	110,969	113,256	112,342
Elections		22,900	11,994	67,950	63,019
Buildings and grounds		87,910	61,353	88,611	58,280
Employee fringe benefits		253,900	250,411	283,300	255,512
Treasurer		82,682	81,889	84,068	83,023
Circuit Clerk		30,470	30,593	30,750	18,723
Court administration		6,000	2,542	7,000	6,374
Public Administrator		70,282	70,053	75,912	75,446
Sheriff		521,329	517,493	468,371	347,087
Prosecuting Attorney		102,589	101,088	100,076	95,975
Juvenile Officer		12,000	10,819	12,000	11,666
Coroner		21,404	19,653	21,932	16,388
Other County government		649,855	125,694	178,755	129,364
Health and welfare		13,741	10,800	13,741	9,900
Transfers out		80,000	130,312	35,000	45,761
Emergency fund		43,500	-	45,000	-
Total Disbursements	\$	<u>2,215,027</u>	<u>\$ 1,631,485</u>	<u>\$ 1,725,088</u>	<u>\$ 1,423,573</u>
RECEIPTS OVER (UNDER)					
DISBURSEMENTS	\$	(773,842)	\$ (133,704)	\$ (234,322)	\$ 177,043
CASH AND INVESTMENTS, JANUARY 1		<u>2,037,906</u>	<u>2,037,906</u>	<u>1,904,202</u>	<u>1,904,202</u>
CASH AND INVESTMENTS, DECEMBER 31	\$	<u><u>1,264,064</u></u>	<u><u>\$ 1,904,202</u></u>	<u><u>\$ 1,669,880</u></u>	<u><u>\$ 2,081,245</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

GENTRY COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SPECIAL ROAD & BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 15,400	\$ 15,455	\$ 16,000	\$ 15,521	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,010,135	1,016,081	552,000	564,038	141,600	146,256	147,800	148,597
Charges for services	10,000	-	5,000	18,250	9,000	8,161	8,500	15,752
Interest	200	244	200	112	500	315	300	45
Other	30,000	30,728	27,500	28,888	-	136	-	-
Transfers in	98,000	86,812	39,000	408	-	-	-	-
Total Receipts	<u>\$ 1,163,735</u>	<u>\$ 1,149,320</u>	<u>\$ 639,700</u>	<u>\$ 627,217</u>	<u>\$ 151,100</u>	<u>\$ 154,868</u>	<u>\$ 156,600</u>	<u>\$ 164,394</u>
DISBURSEMENTS								
Salaries	\$ 183,685	\$ 152,930	\$ 142,730	\$ 126,083	\$ 98,945	\$ 98,724	\$ 99,555	\$ 88,800
Employee fringe benefits	91,650	72,226	80,600	64,273	41,000	43,782	46,800	42,518
Materials and supplies	418,000	395,223	403,000	327,231	1,900	550	6,900	2,365
Services and other	14,000	13,018	14,500	10,601	15,060	14,623	14,920	15,265
Capital outlay	-	442	500	2,999	40,655	36,944	11,154	13,848
Construction	483,135	522,106	32,000	10,982	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,190,470</u>	<u>\$ 1,155,945</u>	<u>\$ 673,330</u>	<u>\$ 542,169</u>	<u>\$ 197,560</u>	<u>\$ 194,623</u>	<u>\$ 179,329</u>	<u>\$ 162,796</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (26,735)	\$ (6,625)	\$ (33,630)	\$ 85,048	\$ (46,460)	\$ (39,755)	\$ (22,729)	\$ 1,598
CASH AND INVESTMENTS, JANUARY 1	<u>44,877</u>	<u>44,877</u>	<u>38,252</u>	<u>38,252</u>	<u>74,909</u>	<u>74,909</u>	<u>35,154</u>	<u>35,154</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 18,142</u>	<u>\$ 38,252</u>	<u>\$ 4,622</u>	<u>\$ 123,300</u>	<u>\$ 28,449</u>	<u>\$ 35,154</u>	<u>\$ 12,425</u>	<u>\$ 36,752</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

GENTRY COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	EMERGENCY MANAGEMENT PREPAREDNESS FUND				ADMINISTRATIVE HANDLING FEES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	11,880	10,702	10,380	8,810	-	-	-	-
Charges for services	-	-	-	-	6,000	9,529	6,000	12,777
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	1,500	568	700	633
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 11,880</u>	<u>\$ 10,702</u>	<u>\$ 10,380</u>	<u>\$ 8,810</u>	<u>\$ 7,500</u>	<u>\$ 10,097</u>	<u>\$ 6,700</u>	<u>\$ 13,410</u>
DISBURSEMENTS								
Salaries	\$ 12,550	\$ 9,935	\$ 10,000	\$ 8,333	\$ 1,800	\$ 1,702	\$ 4,900	\$ 5,216
Employee fringe benefits	1,220	801	850	718	-	-	-	-
Materials and supplies	2,500	1,151	100	316	-	-	400	-
Services and other	-	-	2,160	1,251	7,400	6,392	14,000	12,290
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 16,270</u>	<u>\$ 11,887</u>	<u>\$ 13,110</u>	<u>\$ 10,618</u>	<u>\$ 9,200</u>	<u>\$ 8,094</u>	<u>\$ 19,300</u>	<u>\$ 17,506</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (4,390)	\$ (1,185)	\$ (2,730)	\$ (1,808)	\$ (1,700)	\$ 2,003	\$ (12,600)	\$ (4,096)
CASH AND INVESTMENTS, JANUARY 1	<u>6,976</u>	<u>6,976</u>	<u>5,791</u>	<u>5,791</u>	<u>22,771</u>	<u>22,771</u>	<u>24,774</u>	<u>24,774</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 2,586</u>	<u>\$ 5,791</u>	<u>\$ 3,061</u>	<u>\$ 3,983</u>	<u>\$ 21,071</u>	<u>\$ 24,774</u>	<u>\$ 12,174</u>	<u>\$ 20,678</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

GENTRY COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	PROSECUTING ATTORNEY TRAINING FUND				LAW ENFORCEMENT TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	200	290	250	500	600	557	600	406
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 200</u>	<u>\$ 290</u>	<u>\$ 250</u>	<u>\$ 500</u>	<u>\$ 600</u>	<u>\$ 557</u>	<u>\$ 600</u>	<u>\$ 406</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	200	-	200	-	1,000	400	1,000	625
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 400</u>	<u>\$ 1,000</u>	<u>\$ 625</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 290	\$ 50	\$ 500	\$ (400)	\$ 157	\$ (400)	\$ (219)
CASH AND INVESTMENTS, JANUARY 1	<u>2,609</u>	<u>2,609</u>	<u>2,899</u>	<u>2,899</u>	<u>511</u>	<u>511</u>	<u>668</u>	<u>668</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 2,609</u>	<u>\$ 2,899</u>	<u>\$ 2,949</u>	<u>\$ 3,399</u>	<u>\$ 111</u>	<u>\$ 668</u>	<u>\$ 268</u>	<u>\$ 449</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

GENTRY COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	PROSECUTING ATTORNEY TAX COLLECTION FUND				PEACE OFFICER STANDARDS AND TRAINING COMMISSION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	500	500	500	500
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 500</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	500	500	500	500
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 500</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>6,321</u>	<u>6,321</u>	<u>6,321</u>	<u>6,321</u>	<u>19</u>	<u>19</u>	<u>19</u>	<u>19</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 6,321</u>	<u>\$ 6,321</u>	<u>\$ 6,321</u>	<u>\$ 6,321</u>	<u>\$ 19</u>	<u>\$ 19</u>	<u>\$ 19</u>	<u>\$ 19</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

GENTRY COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	EMERGENCY FUND				SHERIFF'S CIVIL FEES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	10,000	11,180	11,000	10,416
Interest	2,000	2,842	1,300	3,582	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	43,000	43,500	45,600	45,000	-	-	-	-
Total Receipts	<u>\$ 45,000</u>	<u>\$ 46,342</u>	<u>\$ 46,900</u>	<u>\$ 48,582</u>	<u>\$ 10,000</u>	<u>\$ 11,180</u>	<u>\$ 11,000</u>	<u>\$ 10,416</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	21,500	14,740	21,000	1,071
Services and other	350,000	-	200,000	-	9,600	2,066	8,000	1,343
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 350,000</u>	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ 31,100</u>	<u>\$ 16,806</u>	<u>\$ 29,000</u>	<u>\$ 2,414</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (305,000)	\$ 46,342	\$ (153,100)	\$ 48,582	\$ (21,100)	\$ (5,626)	\$ (18,000)	\$ 8,002
CASH AND INVESTMENTS, JANUARY 1	<u>438,296</u>	<u>438,296</u>	<u>484,638</u>	<u>484,638</u>	<u>36,944</u>	<u>36,944</u>	<u>31,318</u>	<u>31,318</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 133,296</u>	<u>\$ 484,638</u>	<u>\$ 331,538</u>	<u>\$ 533,220</u>	<u>\$ 15,844</u>	<u>\$ 31,318</u>	<u>\$ 13,318</u>	<u>\$ 39,320</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

GENTRY COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	RECORDER USER FEES FUND				RECORDER TECHNOLOGY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	2,000	5,454	3,000	5,297	1,200	1,273	1,000	1,545
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,000</u>	<u>\$ 5,454</u>	<u>\$ 3,000</u>	<u>\$ 5,297</u>	<u>\$ 1,200</u>	<u>\$ 1,273</u>	<u>\$ 1,000</u>	<u>\$ 1,545</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	2,776	2,200	2,903	-
Services and other	6,000	5,990	6,250	6,140	95	95	97	97
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 6,000</u>	<u>\$ 5,990</u>	<u>\$ 6,250</u>	<u>\$ 6,140</u>	<u>\$ 2,871</u>	<u>\$ 2,295</u>	<u>\$ 3,000</u>	<u>\$ 97</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (4,000)	\$ (536)	\$ (3,250)	\$ (843)	\$ (1,671)	\$ (1,022)	\$ (2,000)	\$ 1,448
CASH AND INVESTMENTS, JANUARY 1	<u>4,240</u>	<u>4,240</u>	<u>3,704</u>	<u>3,704</u>	<u>8,636</u>	<u>8,636</u>	<u>7,614</u>	<u>7,614</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 240</u>	<u>\$ 3,704</u>	<u>\$ 454</u>	<u>\$ 2,861</u>	<u>\$ 6,965</u>	<u>\$ 7,614</u>	<u>\$ 5,614</u>	<u>\$ 9,062</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

GENTRY COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SPECIAL ELECTION FUND				TAX MAINTENANCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	20,000	18,305	22,000	19,600	-	-	-	-
Charges for services	-	-	-	-	13,250	14,706	13,000	14,308
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 20,000	\$ 18,305	\$ 22,000	\$ 19,600	\$ 13,250	\$ 14,706	\$ 13,000	\$ 14,308
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	634	634	597	597	9,525	3,763	9,525	6,109
Services and other	19,366	17,671	21,403	19,003	15,950	11,455	16,800	12,441
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 20,000	\$ 18,305	\$ 22,000	\$ 19,600	\$ 25,475	\$ 15,218	\$ 26,325	\$ 18,550
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ (12,225)	\$ (512)	\$ (13,325)	\$ (4,242)
CASH AND INVESTMENTS, JANUARY 1	-	-	-	-	45,855	45,855	45,343	45,343
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ -	\$ -	\$ -	\$ 33,630	\$ 45,343	\$ 32,018	\$ 41,101

The accompanying Notes to the Financial Statements are an integral part of these statements.

GENTRY COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SHERIFF'S REVOLVING FUND				LAW ENFORCEMENT RESTITUTION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	1,800	2,270	2,500	3,540	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	6,000	4,712	4,800	3,066
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,800</u>	<u>\$ 2,270</u>	<u>\$ 2,500</u>	<u>\$ 3,540</u>	<u>\$ 6,000</u>	<u>\$ 4,712</u>	<u>\$ 4,800</u>	<u>\$ 3,066</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 7,268	\$ 3,530	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	8,500	7,933	8,000	2,316	2,000	-	4,595	4,595
Services and other	250	255	750	415	500	-	5,905	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 8,750</u>	<u>\$ 8,188</u>	<u>\$ 8,750</u>	<u>\$ 2,731</u>	<u>\$ 9,768</u>	<u>\$ 3,530</u>	<u>\$ 10,500</u>	<u>\$ 4,595</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (6,950)	\$ (5,918)	\$ (6,250)	\$ 809	\$ (3,768)	\$ 1,182	\$ (5,700)	\$ (1,529)
CASH AND INVESTMENTS, JANUARY 1	<u>16,138</u>	<u>16,138</u>	<u>10,220</u>	<u>10,220</u>	<u>10,789</u>	<u>10,789</u>	<u>11,971</u>	<u>11,971</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 9,188</u>	<u>\$ 10,220</u>	<u>\$ 3,970</u>	<u>\$ 11,029</u>	<u>\$ 7,021</u>	<u>\$ 11,971</u>	<u>\$ 6,271</u>	<u>\$ 10,442</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

GENTRY COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	WAR MEMORIAL FUND				SENIOR CITIZENS SERVICES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 47,500	\$ 48,404	\$ 50,000	\$ 49,117
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	9	7	6	1	70	94	75	21
Other	-	-	-	-	150	166	100	229
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 9	\$ 7	\$ 6	\$ 1	\$ 47,720	\$ 48,664	\$ 50,175	\$ 49,367
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,000	-	1,000	-	49,600	49,249	54,600	54,221
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 49,600	\$ 49,249	\$ 54,600	\$ 54,221
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (991)	\$ 7	\$ (994)	\$ 1	\$ (1,880)	\$ (585)	\$ (4,425)	\$ (4,854)
CASH AND INVESTMENTS, JANUARY 1	2,033	2,033	2,040	2,040	9,429	9,429	8,844	8,844
CASH AND INVESTMENTS, DECEMBER 31	\$ 1,042	\$ 2,040	\$ 1,046	\$ 2,041	\$ 7,549	\$ 8,844	\$ 4,419	\$ 3,990

The accompanying Notes to the Financial Statements are an integral part of these statements.

GENTRY COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LEVEE RESTORATION FUND				LOCAL EMERGENCY PLANNING COMMISSION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	6,084	221	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	7	8	1	-	-	-	-
Other	-	-	-	-	-	202	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ -	\$ 7	\$ 8	\$ 1	\$ 6,084	\$ 423	\$ -	\$ -
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	300	-	-	-
Services and other	2,229	-	2,244	-	3,690	151	294	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 2,229	\$ -	\$ 2,244	\$ -	\$ 3,990	\$ 151	\$ 294	\$ -
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,229)	\$ 7	\$ (2,236)	\$ 1	\$ 2,094	\$ 272	\$ (294)	\$ -
CASH AND INVESTMENTS, JANUARY 1	2,229	2,229	2,236	2,236	22	22	294	294
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ 2,236	\$ -	\$ 2,237	\$ 2,116	\$ 294	\$ -	\$ 294

The accompanying Notes to the Financial Statements are an integral part of these statements.

GENTRY COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	COUNTY CLERK'S ELECTION SERVICES FUND				COMMUNITY DEVELOPMENT BLOCK GRANT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	300	-	20,000	20,689	165,061	5,000	160,100	156,385
Charges for services	1,000	1,300	1,000	-	-	-	-	-
Interest	50	46	50	17	1	-	-	-
Other	-	-	-	27	-	9	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,350</u>	<u>\$ 1,346</u>	<u>\$ 21,050</u>	<u>\$ 20,733</u>	<u>\$ 165,062</u>	<u>\$ 5,009</u>	<u>\$ 160,100</u>	<u>\$ 156,385</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	4,400	-	4,700	938	-	-	-	-
Services and other	800	638	20,500	16,183	210	9	-	-
Capital outlay	-	-	-	-	165,061	5,000	160,100	156,385
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,200</u>	<u>\$ 638</u>	<u>\$ 25,200</u>	<u>\$ 17,121</u>	<u>\$ 165,271</u>	<u>\$ 5,009</u>	<u>\$ 160,100</u>	<u>\$ 156,385</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (3,850)	\$ 708	\$ (4,150)	\$ 3,612	\$ (209)	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>13,276</u>	<u>13,276</u>	<u>13,984</u>	<u>13,984</u>	<u>211</u>	<u>211</u>	<u>211</u>	<u>211</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 9,426</u>	<u>\$ 13,984</u>	<u>\$ 9,834</u>	<u>\$ 17,596</u>	<u>\$ 2</u>	<u>\$ 211</u>	<u>\$ 211</u>	<u>\$ 211</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

GENTRY COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	GENEVIEVE DIERENFELDT TRUST FUND				DISSOLUTION COPY FEES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	600	874	600	781
Interest	11	11	11	1	-	-	-	-
Other	1,700	746	1,500	2,130	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,711</u>	<u>\$ 757</u>	<u>\$ 1,511</u>	<u>\$ 2,131</u>	<u>\$ 600</u>	<u>\$ 874</u>	<u>\$ 600</u>	<u>\$ 781</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	102,500	1,200	2,500	2,000	600	-	600	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 102,500</u>	<u>\$ 1,200</u>	<u>\$ 2,500</u>	<u>\$ 2,000</u>	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ 600</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	<u>\$ (100,789)</u>	<u>\$ (443)</u>	<u>\$ (989)</u>	<u>\$ 131</u>	<u>\$ -</u>	<u>\$ 874</u>	<u>\$ -</u>	<u>\$ 781</u>
CASH AND INVESTMENTS, JANUARY 1	<u>52,226</u>	<u>52,226</u>	<u>51,783</u>	<u>51,783</u>	<u>3,444</u>	<u>3,444</u>	<u>4,318</u>	<u>4,318</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ (48,563)</u>	<u>\$ 51,783</u>	<u>\$ 50,794</u>	<u>\$ 51,914</u>	<u>\$ 3,444</u>	<u>\$ 4,318</u>	<u>\$ 4,318</u>	<u>\$ 5,099</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

GENTRY COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	CARES ACT FUND				MODEX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	770,909	770,909	-	-	-	-
Charges for services	-	-	-	-	-	-	600	360
Interest	-	-	225	210	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	253
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 771,134</u>	<u>\$ 771,119</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 600</u>	<u>\$ 613</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	771,134	752,619	-	-	600	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 771,134</u>	<u>\$ 752,619</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 600</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ 18,500	\$ -	\$ -	\$ -	\$ 613
CASH AND INVESTMENTS, JANUARY 1	-	-	-	-	-	-	-	-
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 613</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

GENTRY COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

CONSTRUCTION ACCOUNT FUND				
Year Ended December 31,				
2019		2020		
Budget	Actual	Budget	Actual	
RECEIPTS				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
Transfers in	-	-	100	100
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 100</u>
DISBURSEMENTS				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	-	-	-	-
Services and other	-	-	100	-
Capital outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ 100
CASH AND INVESTMENTS, JANUARY 1	-	-	-	-
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

GENTRY COUNTY, MISSOURI
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2019 AND 2020

Fund/Account	Cash and Investments January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Investments December 31, 2019	Receipts 2020	Disbursements 2020	Cash and Investments December 31, 2020
Treasurer School	\$ 31,151	\$ 30,716	\$ 31,151	\$ 30,716	\$ 41,882	\$ 30,716	\$ 41,882
Treasurer Medical Reimbursement	1,490	4,372	4,139	1,723	4,095	4,088	1,730
Treasurer CERF	3,323	106,249	106,192	3,380	110,696	109,470	4,606
Treasurer Children's Trust Fund	321	416	321	416	515	416	515
Treasurer Surplus Tax Sales	22	1,222	-	1,244	-	-	1,244
Treasurer Victims Advocate	2,393	-	-	2,393	-	-	2,393
Treasurer MOPS	-	640	640	-	225	200	25
Treasurer Interest	1,080	1,294	2,218	156	452	437	171
Treasurer Unclaimed Funds	7	-	-	7	-	7	-
Treasurer DePriest Cemetery	1,615	5	-	1,620	6	-	1,626
Treasurer Deputy Sheriff's Salary Supplementation	298	3,170	3,170	298	3,010	3,010	298
Collector Main Account	4,519,027	8,184,608	8,181,319	4,522,316	8,328,945	8,272,742	4,578,519
Collector Protested Tax	24,732	35,852	-	60,584	23	45,234	15,373
Recorder Main Account	-	43,807	43,807	-	52,230	52,230	-
Recorder Interest	1,977	44	-	2,021	42	-	2,063
Sheriff	1,290	30,791	31,315	766	27,331	26,652	1,445
Public Administrator	373,410	792,021	728,643	436,788	1,673,944	874,637	1,236,095
Total	<u>\$ 4,962,136</u>	<u>\$ 9,235,207</u>	<u>\$ 9,132,915</u>	<u>\$ 5,064,428</u>	<u>\$ 10,243,396</u>	<u>\$ 9,419,839</u>	<u>\$ 5,887,985</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

GENTRY COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019 and 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Gentry County, Missouri (“County”) is governed by a three-member board of commissioners. In addition to the three board members, there are eight elected Constitutional Officers: Assessor, Circuit Clerk/Recorder, Collector/Treasurer, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, and Sheriff.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Government Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

The County’s operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of Gentry County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County’s legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk and all funds under their control.

B. Basis of Presentation

Governmental Funds – Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County’s funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County’s expendable financial resources are accounted for through governmental funds.

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County’s custodial funds.

C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. However, the County budgeted a negative ending fund balance for the Genevieve Dierenfeldt Trust Fund in 2019.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law.
10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets.

- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2020 and 2019, for purposes of taxation were:

	2020	2019
Real Estate	\$ 67,647,070	\$ 66,537,090
Personal Property	27,694,172	28,936,176
Railroad and Utilities	4,825,210	4,416,067
Total	<u>\$ 100,166,452</u>	<u>\$ 99,889,333</u>

For calendar years 2020 and 2019, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	2020	2019
General Revenue	\$ 0.5581	\$ 0.5515
Senior Citizens Services	0.0500	0.0500

Additionally, the Special Road & Bridge Fund receives a portion of property tax amounts collected on behalf of township road districts within the County.

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, purchased at a price at or below par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and investment balances are presented in Note 2.

G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been

eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

2. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Investments" caption. Investments consist of certificates of deposit with original maturities that are greater than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2020, the County had the following cash and investment balances:

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents	\$ 2,241,541	\$ 2,464,956	\$ 267,776
Investments	784,235	784,235	734,235
Total Governmental Funds	<u>\$ 3,025,776</u>	<u>\$ 3,249,191</u>	<u>\$ 1,002,011</u>
Cash and Cash Equivalents	\$ 5,886,359	\$ 4,302,466	\$ 950,897
Investments	1,626	1,626	1,626
Total Fiduciary Funds	<u>\$ 5,887,985</u>	<u>\$ 4,304,092</u>	<u>\$ 952,523</u>

At December 31, 2019, the County had the following cash and investment balances:

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents	\$ 1,922,122	\$ 2,063,884	\$ 264,039
Investments	774,476	774,476	724,476
Total Governmental Funds	<u>\$ 2,696,598</u>	<u>\$ 2,838,360</u>	<u>\$ 988,515</u>
Cash and Cash Equivalents	\$ 5,062,808	\$ 3,805,905	\$ 693,222
Investments	1,620	1,620	1,620
Total Fiduciary Funds	<u>\$ 5,064,428</u>	<u>\$ 3,807,525</u>	<u>\$ 694,842</u>

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2020 and 2019 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name, except for \$593,154 as of December 31, 2020 and \$50,000 as of December 31, 2019. The Public Administrator held a balance for one ward in one bank that was \$543,154 in excess of \$250,000 that was not collateralized. The County maintained \$50,000 at December 31, 2019 and 2020 related to the Genevieve Dierenfeldt Trust in an annuity with a life insurance company that was not covered by FDIC deposit insurance.

3. COUNTY EMPLOYEES' RETIREMENT PLANS

A. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the Fund and the investment of the Fund are vested in a board of directors of eleven persons.

2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the Fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, www.mocerf.org.

3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002. The County has elected not to make contributions on behalf of employees. During 2020

and 2019, the County collected and remitted to CERF employee withholdings of \$42,431 and \$41,450, respectively, for the years then ended.

B. Prosecuting Attorney Retirement Fund

In accordance with Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$4,114 and \$3,366, respectively, for the years ended December 31, 2020 and 2019.

C. Other Retirement Plan

Gentry County has a voluntary 457(b) plan which is paid by a deduction from employee's salary. These contributions qualify under the Internal Revenue Code and are tax exempt. Employee contributions collected and remitted by the County for the years ended December 31, 2020 and 2019 were \$18,780 and \$21,990, respectively.

4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

5. CLAIMS, COMMITMENT AND CONTINGENCIES

A. Compensated Absences

The County provides full-time employees with one and one-half days of sick leave for each completed calendar month of employment, up to a maximum of 90 days. Upon termination, employees will not be compensated for any unused sick time.

Full-time employees shall earn and accrue paid vacation time at the rate of two weeks per year. After an employee has been employed for 10 years, they will receive an additional day each year up to a maximum of five days. Vacation time should be used within one year of accrual or it will be lost. Upon termination of employment, no more than two weeks of unused vacation shall be paid to an employee.

Overtime is hours worked in excess of an employee's budgeted work hours, which consists of 40 hours per week or 171 hours or more during any one 28 day pay period for law enforcement personnel. Compensatory time is overtime that is accrued and may be taken off at a later date in lieu of monetary payment. Employees should take compensatory time off during the same month in which the overtime hours occurred or no later than two pay periods after the overtime was earned. The maximum balance of compensatory time allowed to accrue is 240 hours or 480 hours for law enforcement personnel. Compensatory time is not paid out upon termination.

B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

C. Litigation

The County was involved in pending litigation as of the audit report date. The County's management and legal counsel anticipate that potential claims, if any, against the County resulting from such litigation would not have a material effect on the financial position of the County.

6. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections which are intended to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation Trust. The County purchases workers' compensation insurance through this fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

7. LEASES IN THE STATEMENT OF LESSORS

On March 1, 2019, the County signed a three-year contract with an individual to lease 83.7 acres of tillable agricultural land receivable in annual payments of \$14,815. Future minimum payments to be received under this contract are \$14,815 due in 2021.

8. OPERATING LEASES

At December 31, 2020, the County has four non-cancellable 60-month leases for copiers. The Public Administrator's office has a 60-month lease through April 30, 2024 with a monthly payment of \$74. The Sheriff's office has a 60-month lease through February 28, 2025 with a monthly

payment of \$175. The County Clerk's office has a 60-month lease through January 31, 2024 with a monthly payment of \$246. The Recorder's office has a 60-month lease through October 31, 2022 with a monthly payment of \$148. Future minimum payments on the copiers are as follows:

<u>Fiscal Year Ending December 31,</u>	<u>Amount</u>
2021	\$ 7,706
2022	7,410
2023	5,932
2024	2,636
2025	349

9. LONG-TERM DEBT

On September 26, 2016, the County signed a contract for \$79,200 for the creation and construction of a GIS mapping program. The final payment under this contract of \$19,800 was made in 2019.

The following schedule shows changes in long-term debt during the year ended December 31, 2019:

<u>Description</u>	<u>Balance 12/31/2018</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance 12/31/2019</u>	<u>Interest Paid</u>
GIS Program	\$ 19,800	\$ -	\$ (19,800)	\$ -	\$ -

10. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2020 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through August 13, 2021, the date the financial statements were available to be issued.

COMPLIANCE SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the County Commission and
Officeholders of Gentry County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Gentry County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2019 and 2020, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements, which collectively comprise Gentry County, Missouri's basic financial statements and have issued our report thereon dated August 13, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Gentry County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Gentry County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Gentry County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Gentry County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 13, 2021

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the County Commission and
Officeholders of Gentry County, Missouri

Report on Compliance for Each Major Federal Program

We have audited Gentry County, Missouri's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Gentry County, Missouri's major federal programs for the years ended December 31, 2019 and 2020. Gentry County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Gentry County, Missouri's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Gentry County, Missouri's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Gentry County, Missouri's compliance.

Opinion on Each Major Federal Program

In our opinion, Gentry County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2019 and 2020.

Report on Internal Control over Compliance

Management of Gentry County, Missouri is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Gentry County, Missouri's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Gentry County, Missouri's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purposes.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 13, 2021

GENTRY COUNTY MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			2019	2020
	U.S. DEPARTMENT OF AGRICULTURE			
	Direct Program -			
10.766	Community Facilities Loans and Grants	353349917	\$ 17,500	\$ -
	U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
	Passed through Missouri Department of Economic Development -			
14.218	Community Development Block Grants	17-PF-43	\$ 5,000	\$ -
		18-PF-05	-	156,385
	U. S. DEPARTMENT OF TRANSPORTATION			
	Passed through Missouri Department of Transportation -			
20.205	Highway Planning and Construction (Cluster)	BRO-B038(28)	\$ 472,135	\$ -
	U.S. DEPARTMENT OF THE TREASURY			
	Passed through Missouri State Treasurer's Office -			
21.019	COVID-19 - Coronavirus Relief Fund	253-00265	\$ -	\$ 752,619
	GENERAL SERVICES ADMINISTRATION			
	Passed through Missouri Office of Administration -			
39.003	Donation of Federal Surplus Personal Property	n/a	\$ 172	\$ -
	ELECTION ASSISTANCE COMMISSION			
	Passed through Missouri Secretary of State -			
90.404	COVID-19 - HAVA Election Security Grants	n/a	\$ -	\$ 20,000
	U.S. DEPARTMENT OF HOMELAND SECURITY			
	Passed through Missouri Department of Public Safety			
97.036	Disaster Grants - Public Assistance (Presidentially-Declared Disasters)	PA-07-MO-4451	\$ -	\$ 44,805
97.067	Homeland Security Grant Program	n/a	\$ 1,751	\$ -
	Total Expenditures of Federal Awards		\$ 496,558	\$ 973,809

See accompanying Notes to the Schedule of Expenditures of Federal Awards

GENTRY COUNTY, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2019 AND 2020

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Gentry County, Missouri for the years ended December 31, 2020 and 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The County has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C – SUBRECIPIENTS

The County did not pass any federal awards through to subrecipients during the years ended December 31, 2020 and 2019.

GENTRY COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2019 AND 2020

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements:

Type of Auditor’s Report Issued: Unmodified

Internal Control Over Financial Reporting:

- Material weakness(es) identified? Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported
- Noncompliance material to financial statements noted? Yes X No

Federal Awards:

Internal Control Over Major Programs:

- Material weakness(es) identified? Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

Type of Auditor’s Report Issued on Compliance For Major Programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance section 200.516? Yes X No

Identification of Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.019	COVID-19 - Coronavirus Relief Fund

Dollar Threshold Used to Distinguish Between Type A and Type B Programs: \$750,000

Auditee Qualified as low-risk: Yes X No

SECTION II – FINANCIAL STATEMENTS FINDINGS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

None

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

None noted

ITEMS OF NONCOMPLIANCE

None noted

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

GENTRY COUNTY COMMISSION

CAROL REIDLINGER
COUNTY CLERK

COMMISSION MEETS
EVERY MONDAY

SHELIA CLARK
DEPUTY CLERK

GENTRY COUNTY, MISSOURI SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Gentry County, Missouri on the applicable findings in the prior audit report issued for the two years ended December 31, 2016 and 2015.

16/15-001: Documentation of the County's internal controls has not been prepared.

Status: Resolved.

16/15-002: There is no formal fraud risk assessment in place.

Status: Resolved.

16/15-003: Employees responsible for accounting and financial reporting had custody of assets and the ability to authorize and record transactions in the accounting system.

Status: Resolved.

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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

August 13, 2021

To the County Commission
Gentry County

We have audited the regulatory basis financial statements of Gentry County, Missouri for the years ended December 31, 2020 and 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 10, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Gentry County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020 or 2019. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Since the County is reporting on the cash basis of accounting, there are no particularly sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 13, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompany the financial statements but are not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles prescribed or permitted by Missouri law, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the County Commission and management of Gentry County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Daviess County, Missouri

The Office of the State Auditor contracted for an audit of Daviess County's financial statements for the 2 years ended December 31, 2020, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

Nicole R. Galloway, CPA
State Auditor

October 2021
Report No. 2021-089



Recommendations in the contracted audit of Daviess County

2020-001 Prosecuting
Attorney Internal Controls

The Prosecuting Attorney's office implement internal controls to ensure the timely collection of restitution payments and disbursement of monies received. We recommend the Prosecuting Attorney maintain a complete general ledger showing the running total of cash per books and prepare monthly bank reconciliations noting any outstanding checks or deposits that haven't cleared the bank. Additionally, we recommend the Prosecuting Attorney perform a documented review of the monthly statements and reconciliation. We further recommend the Prosecuting Attorney ensure turnovers are made monthly in compliance with Section 50.370, RSMo.

Procurement Policy

The County Commission review any future revisions to the procurement policy for compliance with statutory rules governing contracts for counties, townships, and political subdivisions as prescribed in RSMo Chapter 50.

Schedule of Expenditures of
Federal Awards

The county review Federal Emergency Management Agency reporting requirements and prepare and document a reconciliation between amounts reported on the Schedule of Expenditures of Federal Awards (SEFA) and underlying accounting records as part of the budgetary process.

ANNUAL FINANCIAL REPORT

DAVIESS COUNTY, MISSOURI

For the Years Ended
December 31, 2020 and 2019

DAVIESS COUNTY, MISSOURI

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INTRODUCTORY SECTION

DAVIESS COUNTY, MISSOURI
List of Elected Officials 2019-2020

County Commission

Presiding Commissioner – James Ruse

Commissioner, District 1 – David Cox

Commissioner, District 2 – Wayne Uthe

Other Elected Officials

Assessor – Sally Black

Circuit Clerk – Pam Howard

Collector/Treasurer – Pam McNeel

County Clerk – Ronetta Burton

Coroner – David Jason Smith

Prosecuting Attorney – Andrea (Annie) Gibson

Public Administrator – Kayla Michael

Recorder – Jane McKinsey

Sheriff – Ben Becerra

FINANCIAL SECTION

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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Daviess County, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of Daviess County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2019 and 2020, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law, as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by Daviess County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Daviess County, Missouri, as of December 31, 2019 and 2020, or the changes in financial position thereof for the years then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Daviess County, Missouri, as of December 31, 2019 and 2020, and their respective cash receipts and disbursements, and budgetary results for the years then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Daviess County, Missouri’s basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we also have issued our report dated August 13, 2021, on our consideration of Daviess County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Daviess County, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 13, 2021

DAVIESS COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2019 AND 2020

Fund	Cash and Investments January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Investments December 31, 2019	Receipts 2020	Disbursements 2020	Cash and Investments December 31, 2020
General Revenue	\$ 1,487,449	\$ 1,060,134	\$ 1,062,342	\$ 1,485,241	\$ 1,409,193	\$ 1,236,738	\$ 1,657,696
Special Road and Bridge	374,662	1,134,877	1,049,703	459,836	1,795,565	2,110,877	144,524
Law Enforcement Sales Tax	163,000	426,590	482,549	107,041	519,785	459,341	167,485
Assessment	100,569	247,239	197,030	150,778	268,993	192,747	227,024
Prosecuting Attorney Training	1,103	1,209	325	1,987	2,578	255	4,310
Law Enforcement Training	1,077	2,029	2,479	627	2,055	2,070	612
Law Enforcement Civil	10,195	7,849	10,186	7,858	5,465	12,780	543
Election Services	3,916	2,422	749	5,589	2,706	5,477	2,818
Tax Maintenance	12,387	15,299	9,160	18,526	19,625	6,816	31,335
Frazier Trust	15,608	163	-	15,771	544	-	16,315
Mays Estate Trust	152,939	270	-	153,209	307	-	153,516
Recorder User Fee	28,502	3,694	3,410	28,786	4,629	3,162	30,253
Care Center	148,251	66,272	1,350	213,173	96,578	-	309,751
Domestic Violence	1,839	433	1,200	1,072	409	-	1,481
Jackson Township	6,384	18,754	-	25,138	11,781	-	36,919
Local Emergency Planning Commission	6,644	5,329	5,276	6,697	3,094	3,017	6,774
Capital Improvements	183,104	1,175	-	184,279	808	-	185,087
Recorder Tech	10,259	2,126	4,306	8,079	2,796	4,804	6,071
Prosecuting Attorney Administration Handling Fee	21,800	30	5,575	16,255	6,765	776	22,244
Law Enforcement POST Grants	3,039	975	2,131	1,883	797	-	2,680
Law Enforcement Other Grants	2,484	4	-	2,488	1,611	1,743	2,356
Veterans Memorial	13,863	168	26	14,005	420	-	14,425
Senior Citizens	36,575	66,925	72,851	30,649	75,686	68,294	38,041
Inmate Security	10,752	6,054	12,383	4,423	5,954	9,407	970
Sheriff's Revolving	6,886	4,968	1,723	10,131	4,614	7,130	7,615
Deputy Sheriff Supplemental Salary	430	11,320	9,853	1,897	3,801	3,368	2,330
Nitro	4,971	7	49	4,929	3	4,170	762
Emergency Management	1,378	28,209	29,429	158	20,735	13,838	7,055
CARES Act	-	-	-	-	971,656	971,587	69
Senate Bill 40 Board	236,658	148,021	121,888	262,791	160,155	127,699	295,247
Total	<u>\$ 3,046,724</u>	<u>\$ 3,262,545</u>	<u>\$ 3,085,973</u>	<u>\$ 3,223,296</u>	<u>\$ 5,399,108</u>	<u>\$ 5,246,096</u>	<u>\$ 3,376,308</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

DAVIESS COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

GENERAL REVENUE FUND Year Ended December 31,				
	2019		2020	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ 199,500	\$ 170,776	\$ 423,010	\$ 290,607
Sales taxes	415,000	403,833	415,000	503,115
Intergovernmental	142,075	76,473	114,378	106,257
Charges for services	355,200	377,013	386,900	437,347
Interest	10,750	23,294	24,000	32,610
Other	5,000	5,281	5,000	1,524
Transfers in	-	3,464	-	37,733
Total Receipts	<u>\$ 1,127,525</u>	<u>\$ 1,060,134</u>	<u>\$ 1,368,288</u>	<u>\$ 1,409,193</u>
DISBURSEMENTS				
County Commission	\$ 94,400	\$ 106,477	\$ 102,350	\$ 98,287
County Clerk	102,474	107,989	111,629	110,354
Elections	34,575	32,921	74,600	80,660
Buildings and grounds	102,250	102,612	103,780	85,697
Employee fringe benefits	-	5,049	-	-
Prosecuting Attorney	144,685	95,329	154,261	105,228
Collector/Treasurer	100,850	93,992	98,299	95,883
Recorder of Deeds	70,800	70,745	73,424	68,439
Circuit Clerk	41,660	26,401	38,550	24,721
Court administration	8,795	3,226	18,745	8,968
Public Administrator	31,425	30,355	30,940	35,256
Other County government	278,547	226,748	291,756	213,788
Juvenile Office	25,136	24,296	28,273	21,831
Coroner	32,603	26,093	33,653	27,670
Assessment	4,250	-	-	-
Law Enforcement	38,000	15,404	65,640	32,566
Court Security	-	-	-	28,785
Jackson Township	980	-	-	-
Emergency Management	12,900	98	21,815	1,750
Transfers out	-	94,607	-	196,855
Total Disbursements	<u>\$ 1,124,330</u>	<u>\$ 1,062,342</u>	<u>\$ 1,247,715</u>	<u>\$ 1,236,738</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ 3,195	\$ (2,208)	\$ 120,573	\$ 172,455
CASH AND INVESTMENTS, JANUARY 1	<u>1,487,449</u>	<u>1,487,449</u>	<u>1,485,241</u>	<u>1,485,241</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,490,644</u>	<u>\$ 1,485,241</u>	<u>\$ 1,605,814</u>	<u>\$ 1,657,696</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

DAVISS COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SPECIAL ROAD AND BRIDGE FUND				LAW ENFORCEMENT SALES TAX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	408,000	403,834	403,000	503,123
Intergovernmental	1,775,500	1,129,853	2,170,000	1,671,798	18,000	9,432	16,200	13,029
Charges for services	-	-	-	-	1,500	2,250	2,200	2,850
Interest	1,500	1,584	1,500	2,340	125	212	225	123
Other	500	3,440	-	1,427	3,500	5,436	3,500	660
Transfers in	-	-	-	120,000	-	5,426	-	-
Total Receipts	\$ 1,777,500	\$ 1,134,877	\$ 2,171,500	\$ 1,795,565	\$ 431,125	\$ 426,590	\$ 425,125	\$ 519,785
DISBURSEMENTS								
Salaries	\$ 139,000	\$ 136,943	\$ 140,000	\$ 119,817	\$ 324,266	\$ 285,506	\$ 321,054	\$ 309,504
Employee fringe benefits	39,400	38,881	41,300	35,224	67,650	71,386	82,450	60,679
Materials and supplies	594,500	483,276	594,200	551,156	40,920	33,441	34,800	39,879
Services and other	15,000	9,141	48,350	14,787	43,290	47,245	52,365	35,149
Capital outlay	30,000	10,056	25,000	61,466	8,000	41,507	8,500	14,130
Construction	1,137,000	371,406	1,545,500	1,328,427	-	-	-	-
Transfers out	-	-	-	-	-	3,464	-	-
Total Disbursements	\$ 1,954,900	\$ 1,049,703	\$ 2,394,350	\$ 2,110,877	\$ 484,126	\$ 482,549	\$ 499,169	\$ 459,341
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (177,400)	\$ 85,174	\$ (222,850)	\$ (315,312)	\$ (53,001)	\$ (55,959)	\$ (74,044)	\$ 60,444
CASH AND INVESTMENTS, JANUARY 1	374,662	374,662	459,836	459,836	163,000	163,000	107,041	107,041
CASH AND INVESTMENTS, DECEMBER 31	\$ 197,262	\$ 459,836	\$ 236,986	\$ 144,524	\$ 109,999	\$ 107,041	\$ 32,997	\$ 167,485

The accompanying Notes to the Financial Statements are an integral part of these statements.

DAVIESS COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	ASSESSMENT FUND				PROSECUTING ATTORNEY TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	167,598	179,401	170,979	195,180	-	-	-	-
Charges for services	11,000	2,575	8,000	11,537	700	1,207	1,200	2,575
Interest	75	206	200	228	1	2	2	3
Other	1,100	2,909	3,000	865	-	-	-	-
Transfers in	62,148	62,148	61,183	61,183	-	-	-	-
Total Receipts	<u>\$ 241,921</u>	<u>\$ 247,239</u>	<u>\$ 243,362</u>	<u>\$ 268,993</u>	<u>\$ 701</u>	<u>\$ 1,209</u>	<u>\$ 1,202</u>	<u>\$ 2,578</u>
DISBURSEMENTS								
Salaries	\$ 134,554	\$ 124,828	\$ 150,428	\$ 116,292	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	39,543	32,040	40,758	32,044	-	-	-	-
Materials and supplies	5,500	5,142	7,000	5,347	-	-	-	-
Services and other	40,893	35,020	39,100	39,064	900	325	900	255
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 220,490</u>	<u>\$ 197,030</u>	<u>\$ 237,286</u>	<u>\$ 192,747</u>	<u>\$ 900</u>	<u>\$ 325</u>	<u>\$ 900</u>	<u>\$ 255</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 21,431	\$ 50,209	\$ 6,076	\$ 76,246	\$ (199)	\$ 884	\$ 302	\$ 2,323
CASH AND INVESTMENTS, JANUARY 1	<u>100,569</u>	<u>100,569</u>	<u>150,778</u>	<u>150,778</u>	<u>1,103</u>	<u>1,103</u>	<u>1,987</u>	<u>1,987</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 122,000</u>	<u>\$ 150,778</u>	<u>\$ 156,854</u>	<u>\$ 227,024</u>	<u>\$ 904</u>	<u>\$ 1,987</u>	<u>\$ 2,289</u>	<u>\$ 4,310</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

DAVIESS COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LAW ENFORCEMENT TRAINING FUND				LAW ENFORCEMENT CIVIL FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	2,500	2,028	2,000	2,054	9,000	7,834	9,000	5,460
Interest	1	1	1	1	10	15	15	5
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,501</u>	<u>\$ 2,029</u>	<u>\$ 2,001</u>	<u>\$ 2,055</u>	<u>\$ 9,010</u>	<u>\$ 7,849</u>	<u>\$ 9,015</u>	<u>\$ 5,465</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 500	\$ -
Employee fringe benefits	-	-	-	-	450	-	50	-
Materials and supplies	-	-	-	-	450	1,164	1,000	1,507
Services and other	3,500	2,479	2,500	2,070	8,600	4,145	10,225	6,728
Capital outlay	-	-	-	-	4,500	4,877	5,000	4,545
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,500</u>	<u>\$ 2,479</u>	<u>\$ 2,500</u>	<u>\$ 2,070</u>	<u>\$ 19,000</u>	<u>\$ 10,186</u>	<u>\$ 16,775</u>	<u>\$ 12,780</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (999)	\$ (450)	\$ (499)	\$ (15)	\$ (9,990)	\$ (2,337)	\$ (7,760)	\$ (7,315)
CASH AND INVESTMENTS, JANUARY 1	<u>1,077</u>	<u>1,077</u>	<u>627</u>	<u>627</u>	<u>10,195</u>	<u>10,195</u>	<u>7,858</u>	<u>7,858</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 78</u>	<u>\$ 627</u>	<u>\$ 128</u>	<u>\$ 612</u>	<u>\$ 205</u>	<u>\$ 7,858</u>	<u>\$ 98</u>	<u>\$ 543</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

DAVIESS COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	ELECTION SERVICES FUND				TAX MAINTENANCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	1,200	2,415	2,400	2,703	14,500	15,222	14,500	19,562
Interest	5	7	8	3	40	77	75	63
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,205</u>	<u>\$ 2,422</u>	<u>\$ 2,408</u>	<u>\$ 2,706</u>	<u>\$ 14,540</u>	<u>\$ 15,299</u>	<u>\$ 14,575</u>	<u>\$ 19,625</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,209	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	100	93	2,000	853	100	48	-	-
Services and other	-	-	150	2,400	9,500	6,903	13,200	6,816
Capital outlay	1,100	656	3,000	2,224	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,200</u>	<u>\$ 749</u>	<u>\$ 5,150</u>	<u>\$ 5,477</u>	<u>\$ 12,100</u>	<u>\$ 9,160</u>	<u>\$ 13,200</u>	<u>\$ 6,816</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 5	\$ 1,673	\$ (2,742)	\$ (2,771)	\$ 2,440	\$ 6,139	\$ 1,375	\$ 12,809
CASH AND INVESTMENTS, JANUARY 1	<u>3,916</u>	<u>3,916</u>	<u>5,589</u>	<u>5,589</u>	<u>12,387</u>	<u>12,387</u>	<u>18,526</u>	<u>18,526</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 3,921</u>	<u>\$ 5,589</u>	<u>\$ 2,847</u>	<u>\$ 2,818</u>	<u>\$ 14,827</u>	<u>\$ 18,526</u>	<u>\$ 19,901</u>	<u>\$ 31,335</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

DAVIESS COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	FRAZIER TRUST FUND				MAYS ESTATE TRUST FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	250	163	175	544	50	270	250	307
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 250</u>	<u>\$ 163</u>	<u>\$ 175</u>	<u>\$ 544</u>	<u>\$ 50</u>	<u>\$ 270</u>	<u>\$ 250</u>	<u>\$ 307</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,250	-	1,250	-	1,500	-	1,500	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,250</u>	<u>\$ -</u>	<u>\$ 1,250</u>	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,000)	\$ 163	\$ (1,075)	\$ 544	\$ (1,450)	\$ 270	\$ (1,250)	\$ 307
CASH AND INVESTMENTS, JANUARY 1	<u>15,608</u>	<u>15,608</u>	<u>15,771</u>	<u>15,771</u>	<u>152,939</u>	<u>152,939</u>	<u>153,209</u>	<u>153,209</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 14,608</u>	<u>\$ 15,771</u>	<u>\$ 14,696</u>	<u>\$ 16,315</u>	<u>\$ 151,489</u>	<u>\$ 153,209</u>	<u>\$ 151,959</u>	<u>\$ 153,516</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

DAVIESS COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	RECORDER USER FEE FUND				CARE CENTER FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	3,500	3,490	3,500	4,488	72,000	66,000	72,000	96,300
Interest	100	204	100	141	120	272	275	278
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,600</u>	<u>\$ 3,694</u>	<u>\$ 3,600</u>	<u>\$ 4,629</u>	<u>\$ 72,120</u>	<u>\$ 66,272</u>	<u>\$ 72,275</u>	<u>\$ 96,578</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ 32	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	3	-	-	-	-
Materials and supplies	-	-	1,150	-	-	-	-	-
Services and other	1,150	113	-	113	72,000	-	72,000	-
Capital outlay	2,450	3,297	3,400	3,014	-	1,350	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,600</u>	<u>\$ 3,410</u>	<u>\$ 4,550</u>	<u>\$ 3,162</u>	<u>\$ 72,000</u>	<u>\$ 1,350</u>	<u>\$ 72,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 284	\$ (950)	\$ 1,467	\$ 120	\$ 64,922	\$ 275	\$ 96,578
CASH AND INVESTMENTS, JANUARY 1	<u>28,502</u>	<u>28,502</u>	<u>28,786</u>	<u>28,786</u>	<u>148,251</u>	<u>148,251</u>	<u>213,173</u>	<u>213,173</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 28,502</u>	<u>\$ 28,786</u>	<u>\$ 27,836</u>	<u>\$ 30,253</u>	<u>\$ 148,371</u>	<u>\$ 213,173</u>	<u>\$ 213,448</u>	<u>\$ 309,751</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

DAVIESS COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	DOMESTIC VIOLENCE FUND				JACKSON TOWNSHIP FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	6,730	5,750	5,750
Charges for services	500	431	500	408	6,980	12,000	6,000	6,000
Interest	2	2	2	1	50	24	30	31
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 502	\$ 433	\$ 502	\$ 409	\$ 7,030	\$ 18,754	\$ 11,780	\$ 11,781
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,500	1,200	500	-	-	-	5,000	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 1,500	\$ 1,200	\$ 500	\$ -	\$ -	\$ -	\$ 5,000	\$ -
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (998)	\$ (767)	\$ 2	\$ 409	\$ 7,030	\$ 18,754	\$ 6,780	\$ 11,781
CASH AND INVESTMENTS, JANUARY 1	1,839	1,839	1,072	1,072	6,384	6,384	25,138	25,138
CASH AND INVESTMENTS, DECEMBER 31	\$ 841	\$ 1,072	\$ 1,074	\$ 1,481	\$ 13,414	\$ 25,138	\$ 31,918	\$ 36,919

The accompanying Notes to the Financial Statements are an integral part of these statements.

DAVIESS COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LOCAL EMERGENCY PLANNING COMMISSION FUND				CAPITAL IMPROVEMENTS FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	2,687	2,710	2,700	3,094	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	750	1,175	1,000	808
Other	-	-	-	-	-	-	-	-
Transfers in	-	2,619	-	-	-	-	-	-
Total Receipts	\$ 2,687	\$ 5,329	\$ 2,700	\$ 3,094	\$ 750	\$ 1,175	\$ 1,000	\$ 808
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	30	100	130	501	-	-	-	-
Services and other	6,766	5,176	4,658	2,108	-	-	-	-
Capital outlay	2,500	-	2,500	408	10,000	-	50,000	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 9,296	\$ 5,276	\$ 7,288	\$ 3,017	\$ 10,000	\$ -	\$ 50,000	\$ -
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (6,609)	\$ 53	\$ (4,588)	\$ 77	\$ (9,250)	\$ 1,175	\$ (49,000)	\$ 808
CASH AND INVESTMENTS, JANUARY 1	6,644	6,644	6,697	6,697	183,104	183,104	184,279	184,279
CASH AND INVESTMENTS, DECEMBER 31	\$ 35	\$ 6,697	\$ 2,109	\$ 6,774	\$ 173,854	\$ 184,279	\$ 135,279	\$ 185,087

The accompanying Notes to the Financial Statements are an integral part of these statements.

DAVIESS COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	RECORDER TECH FUND				PROSECUTING ATTORNEY ADMINISTRATION HANDLING FEE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	2,100	2,110	2,100	2,788	3,800	-	3,800	6,743
Interest	10	16	15	8	25	30	30	22
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,110</u>	<u>\$ 2,126</u>	<u>\$ 2,115</u>	<u>\$ 2,796</u>	<u>\$ 3,825</u>	<u>\$ 30</u>	<u>\$ 3,830</u>	<u>\$ 6,765</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 3,200	\$ 367	\$ 3,200	\$ 150
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	600	100	-	-
Services and other	4,000	4,306	5,350	4,804	1,400	5,108	2,500	470
Capital outlay	-	-	-	-	19,380	-	14,100	156
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 4,000</u>	<u>\$ 4,306</u>	<u>\$ 5,350</u>	<u>\$ 4,804</u>	<u>\$ 24,580</u>	<u>\$ 5,575</u>	<u>\$ 19,800</u>	<u>\$ 776</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,890)	\$ (2,180)	\$ (3,235)	\$ (2,008)	\$ (20,755)	\$ (5,545)	\$ (15,970)	\$ 5,989
CASH AND INVESTMENTS, JANUARY 1	<u>10,259</u>	<u>10,259</u>	<u>8,079</u>	<u>8,079</u>	<u>21,800</u>	<u>21,800</u>	<u>16,255</u>	<u>16,255</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 8,369</u>	<u>\$ 8,079</u>	<u>\$ 4,844</u>	<u>\$ 6,071</u>	<u>\$ 1,045</u>	<u>\$ 16,255</u>	<u>\$ 285</u>	<u>\$ 22,244</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

DAVIESS COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LAW ENFORCEMENT POST GRANTS FUND				LAW ENFORCEMENT OTHER GRANTS FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,000	975	1,000	783	12,000	-	5,000	1,608
Charges for services	-	-	-	-	-	-	-	-
Interest	15	-	20	14	3	4	3	3
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,015</u>	<u>\$ 975</u>	<u>\$ 1,020</u>	<u>\$ 797</u>	<u>\$ 12,003</u>	<u>\$ 4</u>	<u>\$ 5,003</u>	<u>\$ 1,611</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,000	955	1,000	-	12,000	-	5,000	1,743
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	1,176	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,000</u>	<u>\$ 2,131</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 12,000</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 1,743</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 15	\$ (1,156)	\$ 20	\$ 797	\$ 3	\$ 4	\$ 3	\$ (132)
CASH AND INVESTMENTS, JANUARY 1	<u>3,039</u>	<u>3,039</u>	<u>1,883</u>	<u>1,883</u>	<u>2,484</u>	<u>2,484</u>	<u>2,488</u>	<u>2,488</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 3,054</u>	<u>\$ 1,883</u>	<u>\$ 1,903</u>	<u>\$ 2,680</u>	<u>\$ 2,487</u>	<u>\$ 2,488</u>	<u>\$ 2,491</u>	<u>\$ 2,356</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

DAVISS COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	VETERANS MEMORIAL FUND				SENIOR CITIZENS FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 64,125	\$ 66,894	\$ 66,505	\$ 75,658
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	75	128	130	420	20	27	25	23
Other	100	40	100	-	5	4	5	5
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 175</u>	<u>\$ 168</u>	<u>\$ 230</u>	<u>\$ 420</u>	<u>\$ 64,150</u>	<u>\$ 66,925</u>	<u>\$ 66,535</u>	<u>\$ 75,686</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	500	26	500	-	64,000	72,851	69,000	68,294
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 500</u>	<u>\$ 26</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 64,000</u>	<u>\$ 72,851</u>	<u>\$ 69,000</u>	<u>\$ 68,294</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (325)	\$ 142	\$ (270)	\$ 420	\$ 150	\$ (5,926)	\$ (2,465)	\$ 7,392
CASH AND INVESTMENTS, JANUARY 1	<u>13,863</u>	<u>13,863</u>	<u>14,005</u>	<u>14,005</u>	<u>36,575</u>	<u>36,575</u>	<u>30,649</u>	<u>30,649</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 13,538</u>	<u>\$ 14,005</u>	<u>\$ 13,735</u>	<u>\$ 14,425</u>	<u>\$ 36,725</u>	<u>\$ 30,649</u>	<u>\$ 28,184</u>	<u>\$ 38,041</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

DAVIESS COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	INMATE SECURITY FUND				SHERIFF'S REVOLVING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	5,600	6,043	5,600	5,951	2,500	4,955	4,700	4,605
Interest	10	11	10	3	10	13	12	9
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 5,610</u>	<u>\$ 6,054</u>	<u>\$ 5,610</u>	<u>\$ 5,954</u>	<u>\$ 2,510</u>	<u>\$ 4,968</u>	<u>\$ 4,712</u>	<u>\$ 4,614</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	16,000	12,383	10,000	6,907	9,000	1,723	11,000	2,775
Services and other	-	-	-	2,500	-	-	-	4,355
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 16,000</u>	<u>\$ 12,383</u>	<u>\$ 10,000</u>	<u>\$ 9,407</u>	<u>\$ 9,000</u>	<u>\$ 1,723</u>	<u>\$ 11,000</u>	<u>\$ 7,130</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (10,390)	\$ (6,329)	\$ (4,390)	\$ (3,453)	\$ (6,490)	\$ 3,245	\$ (6,288)	\$ (2,516)
CASH AND INVESTMENTS, JANUARY 1	<u>10,752</u>	<u>10,752</u>	<u>4,423</u>	<u>4,423</u>	<u>6,886</u>	<u>6,886</u>	<u>10,131</u>	<u>10,131</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 362</u>	<u>\$ 4,423</u>	<u>\$ 33</u>	<u>\$ 970</u>	<u>\$ 396</u>	<u>\$ 10,131</u>	<u>\$ 3,843</u>	<u>\$ 7,615</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

DAVISS COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	DEPUTY SHERIFF SUPPLEMENTAL SALARY FUND				NITRO FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	5,900	11,320	12,000	3,801	20,000	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	12	7	12	3
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 5,900</u>	<u>\$ 11,320</u>	<u>\$ 12,000</u>	<u>\$ 3,801</u>	<u>\$ 20,012</u>	<u>\$ 7</u>	<u>\$ 12</u>	<u>\$ 3</u>
DISBURSEMENTS								
Salaries	\$ 5,475	\$ 9,153	\$ 11,000	\$ 3,122	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	420	700	1,000	246	-	-	-	-
Materials and supplies	-	-	-	-	100	49	-	-
Services and other	-	-	-	-	4,900	-	-	-
Capital outlay	-	-	-	-	15,000	-	4,800	4,170
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,895</u>	<u>\$ 9,853</u>	<u>\$ 12,000</u>	<u>\$ 3,368</u>	<u>\$ 20,000</u>	<u>\$ 49</u>	<u>\$ 4,800</u>	<u>\$ 4,170</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 5	\$ 1,467	\$ -	\$ 433	\$ 12	\$ (42)	\$ (4,788)	\$ (4,167)
CASH AND INVESTMENTS, JANUARY 1	<u>430</u>	<u>430</u>	<u>1,897</u>	<u>1,897</u>	<u>4,971</u>	<u>4,971</u>	<u>4,929</u>	<u>4,929</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 435</u>	<u>\$ 1,897</u>	<u>\$ 1,897</u>	<u>\$ 2,330</u>	<u>\$ 4,983</u>	<u>\$ 4,929</u>	<u>\$ 141</u>	<u>\$ 762</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

DAVIESS COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	EMERGENCY MANAGEMENT FUND				CARES ACT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	971,175
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	481
Other	-	-	-	-	-	-	-	-
Transfers in	25,300	28,209	20,735	20,735	-	-	-	-
Total Receipts	<u>\$ 25,300</u>	<u>\$ 28,209</u>	<u>\$ 20,735</u>	<u>\$ 20,735</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 971,656</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	500	868	776	443	-	-	-	-
Services and other	14,775	15,942	15,913	13,395	-	-	-	928,791
Capital outlay	10,000	10,000	4,204	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	2,619	-	-	-	-	-	42,796
Total Disbursements	<u>\$ 25,275</u>	<u>\$ 29,429</u>	<u>\$ 20,893</u>	<u>\$ 13,838</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 971,587</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 25	\$ (1,220)	\$ (158)	\$ 6,897	\$ -	\$ -	\$ -	\$ 69
CASH AND INVESTMENTS, JANUARY 1	<u>1,378</u>	<u>1,378</u>	<u>158</u>	<u>158</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,403</u>	<u>\$ 158</u>	<u>\$ -</u>	<u>\$ 7,055</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 69</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

DAVISS COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

SENATE BILL 40 BOARD FUND				
Year Ended December 31,				
	2019		2020	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ 90,000	\$ 123,375	\$ 120,000	\$ 141,991
Sales taxes	-	-	-	-
Intergovernmental	30,000	21,837	30,000	13,902
Charges for services	-	-	-	255
Interest	1,500	2,809	2,500	4,007
Other	-	-	-	-
Transfers in	-	-	-	-
Total Receipts	<u>\$ 121,500</u>	<u>\$ 148,021</u>	<u>\$ 152,500</u>	<u>\$ 160,155</u>
DISBURSEMENTS				
Salaries	\$ 35,000	\$ 34,879	\$ 40,000	\$ 35,733
Employee fringe benefits	10,000	10,112	10,000	8,590
Materials and supplies	15,000	7,877	15,000	7,158
Services and other	125,244	68,719	125,784	76,218
Capital outlay	3,000	301	3,000	-
Construction	-	-	-	-
Transfers out	-	-	-	-
Total Disbursements	<u>\$ 188,244</u>	<u>\$ 121,888</u>	<u>\$ 193,784</u>	<u>\$ 127,699</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (66,744)	\$ 26,133	\$ (41,284)	\$ 32,456
CASH AND INVESTMENTS, JANUARY 1	<u>236,658</u>	<u>236,658</u>	<u>262,791</u>	<u>262,791</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 169,914</u>	<u>\$ 262,791</u>	<u>\$ 221,507</u>	<u>\$ 295,247</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

DAVIESS COUNTY, MISSOURI
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2019 AND 2020

Fund/Account	Cash and Cash Equivalents January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Cash Equivalents December 31, 2019	Receipts 2020	Disbursements 2020	Cash and Cash Equivalents December 31, 2020
Treasurer Ex-Officio	\$ -	\$ 9,834	\$ 9,834	\$ -	\$ 15,775	\$ 9,555	\$ 6,220
Treasurer Fines	33,266	130,348	124,199	39,415	117,730	95,828	61,317
Treasurer Criminal Costs	2,152	147,833	148,936	1,049	166,141	166,313	877
Treasurer Unclaimed Fees	385,589	-	-	385,589	-	-	385,589
Treasurer Overplus	11,632	66	8,143	3,555	684	-	4,239
Treasurer CERF	2,867	77,580	77,123	3,324	101,753	100,620	4,457
Treasurer CDES	-	403,834	403,834	-	503,129	503,129	-
Treasurer PACA Retirement	-	5,049	5,049	-	3,366	3,366	-
Treasurer PA Delinquent Tax	2	-	-	2	-	-	2
Treasurer PA Forfeiture	342	4	-	346	3	-	349
Treasurer Sheriff Forfeiture	1	-	-	1	-	-	1
Treasurer Bond Forfeiture	1	7,504	4,404	3,101	2,755	-	5,856
Treasurer Deputy Sheriff Supplement	-	3,500	3,500	-	2,730	2,460	270
Collector	4,317,296	9,520,661	9,871,904	3,966,053	10,928,682	11,280,683	3,614,052
Recorder of Deeds	40	63,195	63,235	-	83,485	83,485	-
Sheriff	1,049	197,547	194,694	3,902	31,868	30,651	5,119
Prosecuting Attorney	12,054	22,368	19,604	14,818	11,496	22,372	3,942
Public Administrator	50,135	151,214	144,990	56,359	439,535	209,660	286,234
Total	<u>\$ 4,816,426</u>	<u>\$ 10,740,537</u>	<u>\$ 11,079,449</u>	<u>\$ 4,477,514</u>	<u>\$ 12,409,132</u>	<u>\$ 12,508,122</u>	<u>\$ 4,378,524</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

DAVIESS COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019 and 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Daviess County, Missouri (“County”) is governed by a three-member board of commissioners. In addition to the three board members, there are nine elected Constitutional Officers: Assessor, Circuit Clerk, Collector/Treasurer, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder and Sheriff.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Government Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

The County’s operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of Daviess County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County’s legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk and all funds under their control.

B. Basis of Presentation

Governmental Funds – Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County’s funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County’s expendable financial resources are accounted for through governmental funds.

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County’s custodial funds.

C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law. However, the County did not adopt a budget for the CARES Act Fund in 2020.
10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the following funds:

	2020	2019
Election Services	✓	N/A
Recorder Tech	N/A	✓
Law Enforcement POST Grants	N/A	✓
Senior Citizens	N/A	✓
Deputy Sheriff Supplemental Salary	N/A	✓
Emergency Management	N/A	✓
CARES Act	✓	N/A

- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2020 and 2019, for purposes of taxation were:

	2020	2019
Real Estate	\$ 98,544,222	\$ 95,825,066
Personal Property	34,020,650	33,689,391
Railroad and Utilities	11,986,152	11,304,792
Total	<u>\$ 144,551,024</u>	<u>\$ 140,819,249</u>

For calendar years 2020 and 2019, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	2020	2019
General Revenue	\$ 0.2693	\$ 0.1193
Senior Citizens	0.0498	0.0498
Senate Bill 40 Board	0.0922	0.0922

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, purchased at a price at or below par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and investment balances are presented in Note 2.

G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

2. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Investments" caption. Investments consist of certificates of deposit with original maturities that are greater than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2020, the County had the following cash and investment balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents	\$ 1,877,588	\$ 2,144,804	\$ 323,180
Investments	<u>1,498,720</u>	<u>1,512,663</u>	<u>434,433</u>
Total Governmental Funds	<u>\$ 3,376,308</u>	<u>\$ 3,657,467</u>	<u>\$ 757,613</u>
Cash and Cash Equivalents - Fiduciary Funds	\$ 4,378,524	\$ 4,653,940	\$ 595,353

At December 31, 2019, the County had the following cash and investment balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents	\$ 1,762,642	\$ 2,107,433	\$ 292,366
Investments	<u>1,460,654</u>	<u>1,475,267</u>	<u>663,150</u>
Total Governmental Funds	<u>\$ 3,223,296</u>	<u>\$ 3,582,700</u>	<u>\$ 955,516</u>
Cash and Cash Equivalents - Fiduciary Funds	\$ 4,477,514	\$ 4,408,487	\$ 369,913

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2020 and 2019 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

3. COUNTY EMPLOYEES' RETIREMENT PLANS

A. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the Fund and the investment of the Fund are vested in a board of directors of eleven persons.

2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the Fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, www.mocerf.org.

3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002. During 2020 and 2019, the County collected and remitted to CERF employee

withholdings of \$53,263 and \$50,345, respectively, and fees collected of \$100,620 and \$77,123, respectively, for the years then ended.

B. Prosecuting Attorney Retirement Fund

In accordance with Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$3,366 and \$5,049, respectively, for the years ended December 31, 2020 and 2019.

C. Other Retirement Plan

Daviess County has a mandatory 401(a) plan and a voluntary 457(b) plan administered by Empower Retirement. The 401(a) plan consists of a mandatory 0.7% deduction from employees' salaries, and employees may elect to make voluntary contributions under the 457(b) plan. These contributions qualify under the Internal Revenue Code and are tax exempt. For the years ended December 31, 2020 and 2019, the County collected and remitted 401(a) contributions of \$6,768 and \$6,415, respectively, and 457(b) contributions of \$46,248 and \$40,746, respectively.

4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

5. CLAIMS, COMMITMENTS AND CONTINGENCIES

A. Compensated Absences

The County provides full-time employees with 10 hours of personal leave for each completed calendar month of employment. Part-time employees working at least 1,000 hours annually are provided with five hours for each completed calendar month. Upon termination, employees will not be compensated for any unused personal time.

Vacation time is made available in whole on the employee's anniversary date. Vacation time is five days for full-time employees with one year of service; ten days for employees with two to four years of service; 15 days for employees with five to nine years of service; and 20 days for employees with 10 or more years of service. For part-time employees working at least 1,000 hours annually, vacation time is 25 hours for employees with one year of service; 50 hours for employees with two to four years of service; 75 hours for employees with five to nine years of service; 100 hours for employees with 10 or more years of service. There are no limits to employee vacation accruals. Upon termination, employees are compensated for any unused vacation time.

Full-time employees earn overtime or compensatory time credits based on department assignment. Overtime and Compensatory Time credits are earned at 1.5 times the regular hourly rate of the employee for work hours accumulated over 40 hours in a work week and 80

hours in a two-week pay period. Employees are not allowed to accrue more than 240 hours of compensatory time, except for law enforcement employees, who may accumulate up to 480 hours. Upon termination, employees are compensated for any compensatory time credits.

B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

6. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections which are intended to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation Trust. The County purchases workers' compensation insurance through this fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

7. LONG-TERM DEBT

The County had the following long-term debt outstanding as of December 31, 2020:

- A. On June 15, 2015, the County entered into a lease purchase agreement for a 2015 Dodge Charger for \$25,715, with four annual payments of \$7,105. The lease was paid off in 2019.
- B. On June 15, 2015, the County entered into a lease purchase agreement for a second 2015 Dodge Charger for \$25,715, with four annual payments of \$7,105. The lease was paid off in 2019.
- C. On June 15, 2015, the County entered into a lease purchase agreement for a 2015 Ford Explorer for \$4,584, with four annual payments of \$1,267. The lease was paid off in 2019.

- D. On May 22, 2019, the County entered into a lease purchase agreement for a 2019 Dodge Durango for \$30,183, with four annual payments of \$8,175. The agreement matures May 22, 2023, with an interest rate of 3.75%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2021	\$ 7,318	\$ 857	\$ 8,175
2022	7,595	580	8,175
2023	7,880	295	8,175
Total	<u>\$ 22,793</u>	<u>\$ 1,732</u>	<u>\$ 24,525</u>

- E. On May 22, 2019, the County entered into a lease purchase agreement for a second 2019 Dodge Durango for \$28,574, with four annual payments of \$7,739. The agreement matures May 22, 2023, with an interest rate of 3.75%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2021	\$ 6,928	\$ 811	\$ 7,739
2022	7,190	549	7,739
2023	7,460	279	7,739
Total	<u>\$ 21,578</u>	<u>\$ 1,639</u>	<u>\$ 23,217</u>

- F. On May 22, 2019, the County entered into a lease purchase agreement for a third 2019 Dodge Durango for \$29,683, with four annual payments of \$8,040. The agreement matures May 22, 2023, with an interest rate of 3.75%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2021	\$ 7,197	\$ 843	\$ 8,040
2022	7,469	571	8,040
2023	7,749	291	8,040
Total	<u>\$ 22,415</u>	<u>\$ 1,705</u>	<u>\$ 24,120</u>

- G. On October 2, 2019, the County entered into a lease purchase agreement for a 2019 Dodge RAM for \$32,226, with four annual payments of \$8,612. The agreement matures October 2, 2023, with an interest rate of 3.75%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2021	\$ 7,709	\$ 903	\$ 8,612
2022	8,001	611	8,612
2023	8,301	311	8,612
Total	<u>\$ 24,011</u>	<u>\$ 1,825</u>	<u>\$ 25,836</u>

The following schedule shows changes in long-term debt during the year ended December 31, 2019:

Description	Balance 12/31/2018	Additions	Payments	Balance 12/31/2019	Interest Paid
Dodge Charger	\$ 6,824	\$ -	\$ (6,824)	\$ -	\$ 248
Dodge Charger	6,824	-	(6,824)	-	248
Ford Explorer	1,216	-	(1,216)	-	44
Dodge Durango	-	30,183	-	30,183	-
Dodge Durango	-	28,574	-	28,574	-
Dodge Durango	-	29,683	-	29,683	-
Dodge RAM	-	32,226	-	32,226	-

The following schedule shows changes in long-term debt during the year ended December 31, 2020:

Description	Balance 12/31/2019	Additions	Payments	Balance 12/31/2020	Interest Paid
Dodge Durango	\$ 30,183	\$ -	\$ (7,390)	\$ 22,793	\$ 785
Dodge Durango	28,574	-	(6,996)	21,578	743
Dodge Durango	29,683	-	(7,268)	22,415	772
Dodge RAM	32,226	-	(8,215)	24,011	397

8. CHANGE IN REPORTING ENTITY

The County has changed the definition of the reporting entity at January 1, 2019 to include the Law Enforcement POST Grant Fund and Senate Bill 40 Board Fund. The Law Enforcement POST Grant Fund is under the control of the County Commission. The Senate Bill 40 Board Fund is required by the State Auditor's Office to be included in the scope of the audit. Therefore, both funds will be included in the County's financial statements. These changes had the effect of increasing the County's cash balances at January 1, 2019 by \$239,697.

9. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2020 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through August 13, 2021, the date the financial statements were available to be issued.

COMPLIANCE SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the County Commission and
Officeholders of Daviess County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Daviess County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2019 and 2020, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements, which collectively comprise Daviess County, Missouri's basic financial statements and have issued our report thereon dated August 13, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Daviess County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Daviess County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Daviess County, Missouri's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control described in the accompanying schedule of findings and questioned costs as item 2020-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Daviess County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Daviess County, Missouri's Response to Finding

Daviess County, Missouri's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Daviess County, Missouri's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 13, 2021

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the County Commission and
Officeholders of Daviess County, Missouri

Report on Compliance for Each Major Federal Program

We have audited Daviess County, Missouri's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Daviess County, Missouri's major federal programs for the years ended December 31, 2019 and 2020. Daviess County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Daviess County, Missouri's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Daviess County, Missouri's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Daviess County, Missouri's compliance.

Opinion on Each Major Federal Program

In our opinion, Daviess County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2019 and 2020.

Report on Internal Control over Compliance

Management of Daviess County, Missouri is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Daviess County, Missouri's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Daviess County, Missouri's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purposes.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 13, 2021

DAVIESS COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			2019	2020
	U. S. DEPARTMENT OF TRANSPORTATION			
20.205	Passed through Missouri Department of Transportation - Highway Planning and Construction (Cluster)	BRO-B031(34)	\$ 371,406	\$ 802,247
	U. S. DEPARTMENT OF THE TREASURY			
21.019	Passed through Missouri State Treasurer - COVID-19 - Coronavirus Relief Fund	253-00190	-	971,587
	ELECTION ASSISTANCE COMMISSION			
90.404	Passed through Missouri Secretary of State - COVID-19 - HAVA Election Security Grants	n/a	-	20,000
	U.S. DEPARTMENT OF HOMELAND SECURITY			
97.036	Passed through Missouri Department of Public Safety - Disaster Grants - Public Assistance Grants (Presidentially-Declared Disasters)	4451-DR-MO	-	75,330
97.042	Emergency Management Performance Grants	EMK-2020-00003-033	25,810	13,716
	Total Expenditures of Federal Awards		\$ 397,216	\$ 1,882,880

See accompanying Notes to the Schedule of Expenditures of Federal Awards

DAVIESS COUNTY, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2019 AND 2020

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Daviess County, Missouri for the years ended December 31, 2020 and 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The County has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C – SUBRECIPIENTS

The County did not pass any federal awards through to subrecipients during the years ended December 31, 2020 and 2019.

DAVISS COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2019 AND 2020

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements:

Type of Auditor’s Report Issued: Unmodified

Internal Control Over Financial Reporting:

- Material weakness(es) identified? Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? X Yes None Reported
- Noncompliance material to financial statements noted? Yes X No

Federal Awards:

Internal Control Over Major Programs:

- Material weakness(es) identified? Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

Type of Auditor’s Report Issued on Compliance For Major Programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance section 200.516? Yes X No

Identification of Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.019	COVID-19 - Coronavirus Relief Fund

Dollar Threshold Used to Distinguish Between Type A and Type B Programs: \$750,000

Auditee Qualified as low-risk: Yes X No

SECTION II – FINANCIAL STATEMENTS FINDINGS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

None

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

2020-001: Prosecuting Attorney Internal Controls

Criteria: The Prosecuting Attorney is charged with collecting restitution for victims of check fraud and disbursing these monies pursuant to court order. This requires consistent performance of the accounting function and proper design and implementation of internal control. A proper system of internal control requires reconciliations between bank statements and accounting ledgers. A proper accounting ledger should include a cash account showing the running balance of cash after each receipt or disbursement of funds. Additionally, an effective system of internal control requires regular oversight of the accounting function and documentation of internal control procedures.

Furthermore, Section 50.370, RSMo, states, “every county officer who receives any fees or other remuneration for official services which is payable to the county shall at the end of each month...pay over to the county treasurer all fees and other moneys collected by him which belong to the county.”

Condition: The Prosecuting Attorney’s ledgers and escrow account bank statements shows the office did not issue any checks during the fourth calendar quarter of 2020. Only one payment of restitution money was deposited during this time.

The Prosecuting Attorney does not maintain a complete accounting ledger showing the running balance of cash after each transaction. Separate ledgers of receipts and disbursements are maintained using different software programs.

The Prosecuting Attorney does not perform monthly bank reconciliations or otherwise track outstanding items which have not cleared the bank. Virtually all accounting functions, including receipt of payments, bank deposits and preparation of checks, are performed by one clerical employee in the Prosecuting Attorney’s office with no documented oversight from the Prosecuting Attorney.

Additionally, collections of fees from the Missouri Office of Prosecution Services (MOPS) were turned over to the Daviess County Treasurer once during the two years ended December 31, 2020. That turnover occurred in April 2020 and included MOPS fees from the months of March 2018 through April 2020 totaling \$7,657.

Cause: The accounting function has not been timely and consistently carried out. The lack of ledger activity and bank account activity is indicative of restitution payments not being consistently collected and timely deposited.

Bank reconciliations were not performed. Although the Prosecuting Attorney manually signed all checks, there is no evidence the Prosecuting Attorney reviewed monthly bank statements or otherwise exercised regular oversight of the accounting function.

Lack of monthly turnovers was attributed to the Prosecuting Attorney being a part-time position, and a lack of adequate staffing in her office was also cited as an explanation.

Effect: There was no consistent effort made to collect restitution fees. It was not apparent that controls have been implemented to ensure timely deposit of monies received into the escrow account and timely disbursement of restitution.

The absence of a proper accounting ledger, monthly bank account reconciliations, monthly turnovers to the Treasurer and supervisory oversight of the accounting function increase the likelihood that accounting errors or a misappropriation of funds would not be detected in a timely manner.

Recommendation: We recommend the Prosecuting Attorney's office implement internal controls to ensure the timely collection of restitution payments and disbursement of monies received. We recommend the Prosecuting Attorney maintain a complete general ledger showing the running total of cash per books and prepare monthly bank reconciliations noting any outstanding checks or deposits that haven't cleared the bank. Additionally, we recommend the Prosecuting Attorney perform a documented review of the monthly statements and reconciliation. We further recommend the Prosecuting Attorney ensure turnovers are made monthly in compliance with Section 50.370, RSMo.

County's Response: I have just fallen behind with bad check and restitution. We are a 2 person office, handling a large caseload. In addition, we take care of all victim advocacy, and I have a large caseload of special prosecutor cases to attempt to make up with a disparity between full and part-time pay.

We will be converting to using only Karpel for this account, and should have this done and this account in proper order in the next thirty days.

Auditor's Evaluation: The Prosecuting Attorney should evaluate whether the Karpel system is adequate to serve as an accounting system so that receipts, disbursements and balances on hand can be adequately tracked and reconciled to bank statements.

ITEMS OF NONCOMPLIANCE

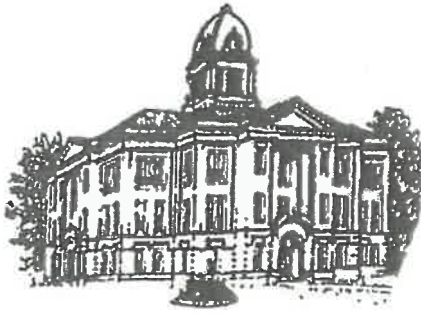
None noted

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

MANAGEMENT'S RESPONSE TO AUDITOR'S FINDINGS:

- **Summary Schedule of Prior Audit Findings**
 - **Corrective Action Plan**



Presiding Commissioner
Jim Ruse, Cell 660-663-5133
First District Commissioner
David Cox, Cell 660-663-7289
Second District Commissioner
Wayne Uthe, Cell 660-334-0016

Telephone 660-663-3300 ext 4
102 North Main Street
Gallatin, MO 64640

Daviess County Commission

August 13, 2021

McBride, Lock & Associates, LLC
4151 N Mulberry Drive, Suite 275
Kansas City, MO 64116

DAVIESS COUNTY, MISSOURI SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Daviess County, Missouri on the applicable findings in the prior audit report issued for the two years ended December 31, 2018 and 2017.

2018-001: There is no formal fraud risk assessment in place.

Status: Resolved. A Risk Assessment Policy was adopted on June 23, 2021.

2018-002: The Office of Management and Budget (OMB) requires the County to submit to the Federal Clearinghouse within the earlier of 30 days after receipt of the auditor's report, or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

Status: To be determined. The due date for the Federal Audit Clearinghouse submission for the audit of the two years ended December 31, 2020 had not passed as of the date of the report.

Signature: 

Title: Presiding Commissioner

Signature: 

Title: County Clerk

DAVIESS COUNTY, MISSOURI
CORRECTIVE ACTION PLAN

Finding Reference Number: 2020-001

Federal Agency: N/A

Program Name: N/A

CFDA Number: N/A

Responsible Official: Annie Gibson, Prosecuting Attorney

Views of Responsible Individuals: See comments from Prosecuting Attorney on following page.

DAVIESS COUNTY PROSECUTING ATTORNEY

102 N. MAIN

GALLATIN, MO 64640

660.663.3300 EXT 6

FAX: 660.663.3374

annie.gibson@prosecutors.mo.gov

September 17th, 2021

I have just fallen behind with bad check and restitution. We are a 2 person office, handling a large caseload. In addition, we take care of all victim advocacy, and I have a large caseload of special prosecutor cases to attempt to make up with a disparity between full and part time pay.

We will be converting to using only Karpel for this account, and should have this done and this account in proper order in the next thirty days.

Annie Gibson

4151 N. Mulberry Drive, Suite 275
Kansas City, Missouri 64116
T: (816) 221.4559
F: (816) 221.4563
E: Admin@McBrideLock.com

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

August 13, 2021

To the County Commission
Daviess County, Missouri

We have audited the regulatory basis financial statements of Daviess County for the years ended December 31, 2020 and 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 10, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Daviess County are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020 or 2019. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Since the County is reporting on the cash basis of accounting, there are no particularly sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit, except for difficulties in obtaining information from the Prosecuting Attorney's office.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 13, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash All Governmental Funds – Regulatory Basis, the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis, and the Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2019 and 2020, we considered Daviess County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We issued our report on our consideration of internal control over financial reporting dated August 13, 2021. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

Procurement Policy

Prior to August 28, 2020, Section 50.660, RSMo, required all contracts and purchases greater than \$6,000 be awarded to the lowest and best bidder after a competitive solicitation process. In October 2019, the County Commission adopted a procurement policy modeled after Section 34.040, RSMo, which governs the executive branch and establishes a \$10,000 threshold for soliciting competitive bids. Daviess County did not solicit bids for certain contracts and services costing between \$6,000 and \$10,000, which were subject to Missouri statutory rules governing contracts for counties, townships, and political subdivisions, not the executive branch. However, we noted the threshold for soliciting bids required under Section 50.660, RSMo, was revised to \$12,000, effective August 28, 2021. We recommend the County Commission review any future revisions to the procurement policy for compliance with statutory rules governing contracts for counties, townships, and political subdivisions as prescribed in RSMo Chapter 50.

Schedule of Expenditures of Federal Awards (SEFA)

The 2020 SEFA reported an advance of FEMA funds based on estimated construction costs that had not yet been incurred as an expenditure. Federal Uniform Guidance, as noted in 2 CFR Part 200 Appendix XI states, “Non-federal entities must record expenditures on the Schedule of Expenditures of Federal Awards (SEFA) when (1) FEMA has approved the non-federal entity’s PW, and (2) the non-federal entity has incurred the eligible expenditures.”

In total, federal award expenditures were overstated by \$87,985 in 2020. Differences between program amounts reported in the 2020 SEFA from the 2021 county budget and amounts supported are summarized below.

<u>CFDA</u>	<u>Program</u>	<u>Amount Reported</u>	<u>Amount Supported</u>	<u>Difference</u>
20.205	Highway Planning and Construction	797,260	802,247	(4,987)
21.019	Coronavirus Relief Fund	971,175	971,587	(412)
90.404	HAVA Election Security Grants	17,162	20,000	(2,838)
97.036	Disaster Grants - Public Assistance Grants	171,552	75,330	96,222
97.042	Emergency Management Performance Grant	13,716	13,716	-
		<u>1,970,865</u>	<u>1,882,880</u>	<u>87,985</u>

The 2019 SEFA presented in the 2020 County Budget reconciled to underlying accounting records without exception.

Expenditures of \$4,987 for Highway Planning and Construction, CFDA 20.205, were incorrectly reported as expenditures of FEMA, CFDA 97.036, due to one invoice for engineer fees being incorrectly posted to the wrong expense account in the general ledger.

Expenditures of the Coronavirus Relief Fund, CFDA 21.019, were under-reported by interest of \$412 earned on advances of federal award funds that was fully expended.

Expenditures of the HAVA Election Security Grants program, CFDA 90.404, were not fully reported.

Expenditures of FEMA, CFDA 97.036 included advances of \$91,235 based on estimated construction costs for a bridge replacement project, although no work had been performed or invoices had been received as of December 31, 2020.

We recommend the County review FEMA reporting requirements and prepare and document a reconciliation between amounts reported on the SEFA and underlying accounting records as part of the budgetary process.

Other Matters

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompany the financial statements but are not Required Supplementary Information (RSI). With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles prescribed or permitted by Missouri law, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the County Commission and management of Daviess County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

(Original Signed by McBride, Lock & Associates, LLC

McBride, Lock & Associates, LLC



Nicole Galloway, CPA

Missouri State Auditor

FOLLOW-UP REPORT ON AUDIT FINDINGS

City of Edgar Springs

Report No. 2021-088

October 2021

auditor.mo.gov

City of Edgar Springs

Follow-Up Report on Audit Findings

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*Includes selected findings



NICOLE GALLOWAY, CPA

Missouri State Auditor

To the Honorable Mayor
and
Members of the Board of Aldermen
City of Edgar Springs

We have conducted follow-up work on certain audit report findings contained in Report No. 2020-087, *City of Edgar Springs* (rated as Poor), issued in November 2020, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings for which follow up is considered necessary, and inform the city about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
 - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
 - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
 - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
 - Not Implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

As part of the AFTER work conducted, we reviewed documentation provided by the City Clerk and held discussions with the City Clerk and the Mayor to verify the status of implementation for the recommendations. Documentation provided by the city included Board meeting minutes, financial records, and other pertinent documents. This report is a summary of the results of this follow-up work, which was substantially completed during June, July, and August 2021.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

City of Edgar Springs

Follow-Up Report on Audit Findings

Status of Findings

1. Budgets and Financial Reporting	City officials did not prepare complete annual budgets in accordance with state law or monitor budgets appropriately. They also did not prepare and publish complete and accurate financial statements, maintain accurate accounting records, file adequate financial reports timely, or obtain required audits for the city's sewer system.
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1.1 Budgets	The budgets prepared for the years ended December 31, 2019, and December 31, 2020, did not contain all statutorily-required elements. The Board did not adequately monitor budget-to-actual receipts and disbursements because year-to-date budget-to-actual reports of financial activity were not presented to the Board.
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Recommendation	The Board of Aldermen prepare annual budgets that contain all information required by state law and ensure budgets are properly monitored.
----------------	--

Status	<p>Partially Implemented</p> <p>In December 2020, the Board began reviewing monthly budget-to-actual reports.</p> <p>The City Clerk could not provide us the official 2021 budget approved by the Board in December 2020. The various supporting documents for the 2021 budget provided for our review did not include all the statutorily-required elements of a budget, and none of the documents were the official budget.</p>
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1.2 Financial statements and accounting records	The city's financial statements did not accurately reflect the financial activity of the city. The total beginning balance on the January 2019 financial statement did not agree to the total ending balance on the prior period financial statement submitted to the State Auditor's Office (SAO) or to the published semiannual financial statement. In addition, city officials did not agree reconciled bank account balances to the ending fund balances on the monthly financial statements. Also, the city did not maintain accurate accounting records, resulting in errors on monthly financial statements.
---	--

Recommendation	The Board of Aldermen prepare financial statements and accounting records that accurately reflect the financial activity of the city. In addition, the Board should establish monthly procedures to compare reconciled bank account balances to ending fund balances on the financial statements, and ensure accounting transactions are properly recorded.
----------------	---

Status	<p>Not Implemented</p> <p>The City Clerk indicated she does not reconcile the city's bank accounts. Bank reconciliations were prepared by the former City Treasurer until her resignation in August 2020, and no bank reconciliations have been prepared since that time. The Mayor indicated the Board does not review bank</p>
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City of Edgar Springs
Follow-up Report on Audit Findings
Status of Findings

statements because they are not provided to them at Board meetings. Also, monthly reconciliation and comparison procedures are not performed of accounting records to ensure accounting transactions are properly recorded.

In addition, the financial statements prepared by the City Clerk are not accurate. The ending balance for all funds totaled \$30,270 on the December 2020 monthly financial statement and the ending balance on the semiannual financial statement published for the 6 months ended December 31, 2020, totaled \$25,532, resulting in a difference of \$4,738. The General Operations Fund ending balance of \$32,689 on the April 2021 financial statement did not agree to the General Operations Fund beginning balance of \$22,766 on the May 2021 financial statement, resulting in a difference of \$9,923.

1.3 Published financial statements

City officials did not publish complete and accurate financial statements as required by state law. The 2 semiannual financial statements published for the year ended December 31, 2019, did not include beginning or ending fund balances or a detailed accounting of receipts and disbursements for each fund.

Recommendation

The Board of Aldermen ensure the city's published financial statements are complete, accurate, and contain all statutorily-required elements.

Status

Not Implemented

The city's semiannual financial statements published for the 6 months ended December 31, 2020, and the 6 months ended June 30, 2021, did not include beginning or ending fund balances or a detailed accounting of receipts and disbursements for each fund.

1.4 Filing of financial reports

City officials did not file an accurate and timely financial report with the SAO for the year ended December 31, 2019, as required by state law.

Recommendation

The Board of Aldermen submit annual financial reports to the State Auditor's Office as required by state law.

Status

Not Implemented

The city did not file an accurate and timely financial report with the SAO for the year ended December 31, 2020. This financial report, due by June 30, 2021, was not filed until July 8, 2021, the day after our visit to the city. The financial report submitted did not include the first 6 months of 2020 and consisted only of the published summary statement of revenues and expenditures for the last 6 months of 2020.

1.5 Annual audits

The city had not obtained annual audits of its sewer system as required by state law.



City of Edgar Springs
Follow-up Report on Audit Findings
Status of Findings

Recommendation	The Board of Aldermen obtain annual audits of the sewer system as required by state law.
Status	Not Implemented The City Clerk indicated the city has not obtained an audit of the sewer system because the city cannot afford to pay for an annual audit.
2.1 Sewer System Controls and Procedures - Sewer rates	Current sewer rates were not supported by a cost study or other documentation showing how the rates were determined.
Recommendation	The Board of Aldermen ensure a statement of costs is prepared to support sewer rate increases and document formal reviews of sewer rates periodically to ensure revenues are sufficient to cover all costs of providing these services.
Status	In Progress City officials performed a cost study in December 2020 to support the 2021 sewer rate increases, with plans to re-evaluate costs annually. The 2021 base rate is lower than the estimated base rate in the cost study. However, the Mayor indicated the Board plans to phase-in the base rate increase over a period of several years so that rates are increased gradually for customers rather than all at once.
2.2 Sewer System Controls and Procedures - Sewer deposits	The city did not maintain a listing of refundable customer deposits held in the Wastewater Treatment bank account.
Recommendation	The Board of Aldermen determine the amount of customer deposits held in the Wastewater Treatment bank account and develop procedures to track the balance of those funds. Ensure a list of customer deposits is prepared and reconciled to the balance of deposits held monthly and promptly investigate any differences.
Status	In Progress The city started preparing a listing of customer deposits, but it is not reconciled to the balance of deposits held because the listing is not yet complete. The City Clerk indicated she will continue working on this deposit listing as time permits. For the July 2021 listing, the city has determined the deposit amounts paid for 42 of the 101 active customers.



City of Edgar Springs
Follow-up Report on Audit Findings
Status of Findings

**2.3 Sewer System Controls
and Procedures -
Delinquent accounts**

The city's procedures for collecting delinquent sewer charges did not comply with city ordinance, sewer user contracts, or state law. In addition, the city ordinance did not agree with some requirements of the sewer user contract.

The city improperly assessed a special tax to be collected with city real estate property taxes for 12 delinquent sewer accounts, did not properly notify land owners of liens placed on property, and did not limit the rental property owner's liability when the sewer account was held by the occupant to the first 90 days of delinquent charges as required by state law.

The \$100 reconnect fee in city ordinance did not agree to the \$50 reconnect fee in the sewer user contract. The sewer user contract also required the customer to pay all charges incurred with blocking the sewer (\$300 to \$400), but this was not authorized by city ordinance.

Recommendation

The Board of Aldermen ensure procedures for delinquent sewer collection comply with city ordinance, sewer user contracts, and state laws. In addition, ensure the requirements of the city ordinance and the sewer user contract are in agreement.

Status

In Progress

The city developed a new sewer user agreement and contracts in August 2020 to indicate the city will place a lien on a property with delinquent sewer bills in accordance with Section 250.234, RSMo. The city has removed the portion of the agreement mandating reconnect fees.

City ordinance No. 66, established in November 2020, authorizes the city to turn over delinquent sewer accounts to the County Collector for collection with the city's real estate property taxes rather than filing a lien with the recorder of deeds as provided by Section 250.234, RSMo. However, the City Clerk indicated the city has not turned over any delinquent accounts to the County Collector since the new ordinance was established. The Mayor indicated they plan to change the ordinance to agree to the sewer user agreement.

**2.4 Sewer System Controls
and Procedures -
Adjustments**

The City Clerk made adjustments to customer accounts, including writing off charges caused by water leaks, filling swimming pools, billing errors, and waiving late fees, without obtaining independent approval or maintaining any documentation supporting the adjustments. In addition, the Board did not review and approve all adjustments.

Recommendation

The Board of Aldermen review and approve all adjustments made to customer accounts and periodically compare adjustments posted to adjustments approved.



City of Edgar Springs
Follow-up Report on Audit Findings
Status of Findings

Status

Partially Implemented

The City Clerk and the Mayor indicated an adjustment listing is presented to the Board monthly for review and approval. However, the Board's review and approval is not documented in the Board meeting minutes and the listing is not signed by a Board member indicating Board approval. In addition, a periodic comparison of adjustments posted to adjustments approved is not performed.

3. Accounting Controls
and Procedures

Accounting controls and procedures needed improvement.

3.1 Segregation of duties

The Board had not adequately segregated accounting duties or ensured documented supervisory or independent reviews of work performed by city officials were completed.

Recommendation

The Board of Aldermen segregate the accounting duties. If proper segregation cannot be achieved, ensure documented independent or supervisory reviews of detailed accounting and bank records are performed.

Status

Not Implemented

Duties have not been segregated. As of August 2020, the City Clerk is now responsible for the duties of both the City Clerk and the City Treasurer. The Board or other city officials are not performing reviews of detailed accounting and bank records.

3.2 Receipting and
depositing

The city's procedures for receipting and depositing monies were poor. Payments in the drop slot were not adequately safeguarded. City officials did not issue receipt slips for most monies received and there was no comprehensive record of individual sewer receipts. City officials did not account for the numerical sequence of receipt slips issued, and did not reconcile receipt records to deposit records. Checks and money orders received were not restrictively endorsed.

Recommendation

The Board of Aldermen ensure the drop slot is secured, require issuance of receipt slips for all monies received, account for the numerical sequence of receipt slips issued, reconcile receipt records to deposit records, and restrictively endorse checks and money orders at the time of receipt.

Status

Partially Implemented

The City Clerk endorses checks and money orders at the time of receipt and the city installed a locked drop box in July 2021. However, the City Clerk no longer issues prenumbered receipt slips for any money received and there is



City of Edgar Springs
Follow-up Report on Audit Findings
Status of Findings

no comprehensive record of individual receipts. There is no reconciliation of receipt records to deposit records.

4. Disbursements

City's procedures over disbursements needed improvement.

4.1 Review and approval process

The Board's review and approval process for disbursements was not adequate. The City Treasurer presented a list of disbursements to the Board but the Board generally did not review any invoices or any other documentation supporting the disbursements. The Board did not sign the disbursement listings to document approval and did not reconcile disbursement listings to payments issued.

Recommendation

The Board of Aldermen review and document approval of all disbursement listings and retain with Board minutes. In addition, ensure an independent review of supporting documentation is performed before payment is made and reconcile approved disbursements to payments issued.

Status

Not Implemented

The City Clerk indicated the Board now signs the listing of disbursements at each meeting. However the City Clerk could not provide us any disbursement listings signed by the Board. There is no documented review of supporting documentation and no reconciliation of disbursements to payments issued.

4.2 Procurement procedures and contracts

The city did not have a bidding policy and had not established policies for the selection of vendors providing professional services. In addition, written contracts were not always obtained for professional services.

Recommendation

The Board of Aldermen establish formal bidding policies and procedures, periodically solicit proposals for professional services, and ensure the solicitation for bids and proposals and the evaluation and selection of vendors is documented. In addition, enter into written contracts for services received.

Status

Partially Implemented

The city has not established formal bidding policies and procedures. The City Clerk indicated the city has been working on entering into written contracts with existing vendors, but could not locate documentation of new contracts or the evaluation and selection of the vendors utilized. The Mayor indicated when bids are needed, 3 written bids are required. During our review of Board meeting minutes for the months of February through May 2021, we did not see any purchases for which bidding would have been required.

4.3 Supporting documentation

City officials could not provide supporting documentation for all disbursements.



City of Edgar Springs
Follow-up Report on Audit Findings
Status of Findings

Recommendation	The Board of Aldermen require adequate, detailed supporting documentation be retained for all disbursements.
Status	Implemented The City Clerk indicated she is retaining adequate, detailed supporting documentation for all disbursements. We reviewed the file folder containing invoices paid during the first half of 2021 and it appeared all supporting documentation was retained.
5. Ordinances and Sunshine Law	City ordinances were not organized, complete, or up to date. In addition, the Board did not always comply with the Sunshine Law.
5.1 Ordinances	Ordinances were poorly maintained. An index of all ordinances passed and rescinded by the city was not maintained. City ordinance No. 60-A (related to sewer operations) had not been updated since 1991. The city did not have ordinances establishing the compensation for the City Clerk, City Treasurer, and Chief of Police. The city did not have ordinances establishing an employee travel policy, a conflict of interest policy, and procedures for credit and debit card usage and city hall rental.
Recommendation	The Board of Aldermen ensure ordinances are maintained in a complete and well-organized manner, and establish an index of all ordinances passed and rescinded. The Board should establish, by ordinance, the terms and compensation of all city officials and employees, and policies and procedures for employee travel, conflict of interest, credit and debit card use, and city hall rental.
Status	Not Implemented The city has not begun implementing this recommendation. The City Clerk indicated she plans to get the ordinances organized electronically when she has time, but could not give any estimate of a time frame for this plan. The city has not established ordinances for the terms and compensation of all city officials and employees, or for policies and procedures for employee travel, conflict of interest, credit and debit card use, and city hall rental.
5.2 Public access policy	The Board had not adopted a written policy regarding public access to city records as required by state law.
Recommendation	The Board of Aldermen develop a written public access policy.
Status	Implemented The Board adopted ordinance No. 115 establishing a public access policy.



City of Edgar Springs
Follow-up Report on Audit Findings
Status of Findings

5.3 Record requests

City officials did not maintain adequate documentation of requests for records to show compliance with state law. In addition, the city did not respond to any records requests from March 18 to June 9, 2020.

Recommendation

The Board of Aldermen ensure requests for information are responded to timely and maintain a public request log or other documentation to help ensure compliance with state law.

Status

Not Implemented

The City Clerk indicated the city opened a new email account for record requests and she plans to track the requests by conversation. However, she does not plan on maintaining a log or other documentation to help ensure compliance with state law. City ordinance No. 115 appointed the City Clerk as custodian of records and provided the city's mailing address, but did not provide the city's new email address as a method to submit requests for records. The City Clerk indicated the city has received about 100 record requests since the new email account was launched in the middle of 2020. However, the City Clerk did not provide any documentation to demonstrate record requests were responded to timely.

5.4 Closed meetings

Open meeting minutes did not document the specific reasons or section of law allowing the meeting to be closed, and the vote of each member approving to enter into a closed meeting was not documented. Some topics discussed in closed session were not allowable under the Sunshine Law and roll call votes were not always recorded.

Recommendation

The Board of Aldermen ensure the specific section of law allowing the meeting to be closed is announced publicly and recorded in the minutes, discussion is limited to business directly related to the specific reason announced, and votes taken in closed session are recorded by roll call.

Status

Partially Implemented

We reviewed the open and closed meeting minutes provided from February to May 2021. These open meeting minutes indicated a closed session was held each month. The February, April, and May 2021 open minutes stated the specific section of law allowing the meeting to be closed. However, the March 2021 open meeting minutes did not document the specific reasons or section of law allowing the meeting to be closed. Some topics (paid time off and payment of legal fees) discussed in 3 of the closed sessions were not allowable under the Sunshine Law. Roll call votes were not recorded in the closed minutes from February to April 2021, and the City Clerk could not locate the May 2021 closed meeting minutes.



City of Edgar Springs
Follow-up Report on Audit Findings
Status of Findings

5.5 Meeting minutes

Minutes were not prepared for all meetings and minutes were not signed by the preparer or the Board.

Recommendation

The Board of Aldermen ensure minutes are maintained for all meetings, and ensure meeting minutes are signed by the preparer and the Mayor or a Board member after approval.

Status

Partially Implemented

We requested the signed minutes for all meetings held from February through May 2021. We received signed minutes for open meetings held on January 11, March 15, and April 12, and the emergency conference call on February 17, 2021. The minutes provided to us for open meetings held on February 22 and May 14, 2021, were not signed. Minutes for the 3 closed meetings held from February to April 2021 were not signed, and the closed meeting minutes for May 14, 2021, could not be located.

8. Electronic
Communication Policies

The city had not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.

Recommendation

The Board of Aldermen develop written records management and retention policies to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division Electronic Communications Guidelines.

Status

In Progress

The Mayor indicated he plans to draft a written records management and retention policy and present it to the Board for review in September 2021.



Nicole Galloway, CPA

Missouri State Auditor

**Sixth Judicial Circuit
Platte County**

Report No. 2021-087

October 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Sixth Judicial Circuit Platte County

Accounting Controls and Procedures	The Circuit Clerk's bank account contains \$24,576 in unidentified liabilities (open items). The Treatment Court Coordinator does not issue receipt slips or maintain a mail log of money collected at the time of receipt. The Circuit Clerk's office does not have adequate procedures to ensure incarceration certifications, used to prepare criminal case cost billings, are received from the County Sheriff on all applicable cases.
Court Procedures	Court personnel do not always properly record the final disposition of each case in Judicial Information System (JIS) and do not periodically review reports of open cases. The court does not always assess the \$25 time-payment fee on cases as required by Missouri Supreme Court Operating Rules (COR) and authorized by state law. The Circuit Clerk does not perform periodic reviews of user access to data and other information in the JIS. Budgets are not prepared for the Interest Fund, Garnishment Fee Fund, Time Payment Fund, or any of the treatment court funds (Drug, Mental Health, DWI, and Veterans).

In the areas audited, the overall performance of this entity was **Fair**.*

All reports are available on our website: auditor.mo.gov

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Sixth Judicial Circuit

Platte County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Presiding Judge and Court en Banc
and
Circuit Clerk of the
Sixth Judicial Circuit
Platte County, Missouri

We have audited certain operations of the Sixth Judicial Circuit, Platte County in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2019. The objectives of our audit were to:

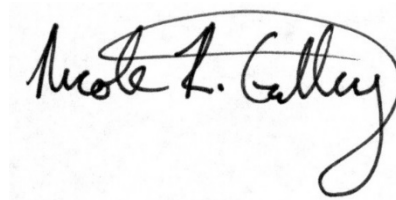
1. Evaluate the court's internal controls over significant financial functions.
2. Evaluate the court's compliance with certain legal provisions.
3. Evaluate the court's compliance with certain court rules.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the court, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the court's management, the Office of State Courts Administrator, and Platte County and was not subjected to the procedures applied in our audit of the court.

For the areas audited, we identified (1) deficiencies in internal control, (2) noncompliance with legal provisions, and (3) noncompliance with court rules. The accompanying Management Advisory Report presents our findings arising from our audit of the Sixth Judicial Circuit, Platte County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Robert E. Showers, CPA, CGAP
Audit Manager:	Heather R. Stiles, MBA, CPA, CFE, CGAP
In-Charge Auditor:	Amanda G. Flanigan, MAcc
Audit Staff:	John-Henry T. Jarwood, MBA, CFE
	Syed Umar Ali, MAcc

Sixth Judicial Circuit

Platte County

Management Advisory Report - State Auditor's Findings

1. Accounting Controls and Procedures

We identified significant weaknesses with accounting controls and procedures, including unidentified liabilities in the court's bank account, inadequate receipting procedures, and weaknesses in the billing of criminal costs.

Court records indicate receipts collected during the year ended December 31, 2019, totaled approximately \$4.4 million. Fines, bonds, garnishments, court costs, and other receipts are collected; recorded in the Judicial Information System (JIS), the Missouri Courts automated case management system; and deposited into the Circuit Clerk's primary bank account by the Circuit Clerk.

1.1 Unidentified liabilities

The Circuit Clerk's bank account contains \$24,576 in unidentified liabilities (open items). These unidentified funds have been in the account since our previous audit in 2005,¹ and date back to the court's conversion to the JIS in 1999.

In November 1999, the court began using the JIS. However, during this conversion process, some information from the old system did not properly convert to the JIS. As a result, the open items listing at December 31, 2019, included \$24,576 in unconverted open items that could not be associated with specific cases. As noted in the 2005 audit report, the unconverted liability as of December 31, 2004 was \$25,216. In the past 15 years, the court has identified \$640 of the unidentified balance. The Clerk indicated she had sought assistance from the Office of State Courts Administrator (OSCA) regarding how to handle these unidentified funds, but had not received any guidance. In addition, the Clerk indicated she was not aware of the proper procedures for disposing of the unclaimed money.

Maintaining unidentified balances in the bank account increases the risk of loss, theft, or misuse of such funds. Various statutory provisions provide for the disposition of unidentified money. In addition, under Section 447.532.1, RSMo, all intangible personal property held by a court that remains unclaimed for 3 years is deemed abandoned and should be turned over to the Missouri State Treasurer's Unclaimed Property section.

1.2 Receipting procedures

The Treatment Court Coordinator does not issue receipt slips or maintain a mail log of money collected at the time of receipt. Any money received by the coordinator related to the four treatment courts is instead transmitted to the circuit clerk's office to be receipted into the JIS. As a result, this money cannot be reconciled to the court transmittal and there is less assurance all money received has been recorded.

¹ *Sixth Judicial Circuit, Platte County, Missouri*, State Auditor's Office, Report No.2005-58, August 2005, <<https://auditor.mo.gov/press/2005-58.pdf>>, accessed July 9, 2021.



Sixth Judicial Circuit
Platte County
Management Advisory Report - State Auditor's Findings

An initial record of money received combined with procedures to reconcile it to the financial records is necessary to reduce the risk of loss, theft, or misuse of funds.

1.3 Incarceration billing procedures

The Circuit Clerk's office does not have adequate procedures to ensure incarceration certifications, used to prepare criminal case cost billings, are received from the County Sheriff on all applicable cases. A court clerk responsible for preparing prisoner board billings stated the Sheriff's office returns the certifications on a consistent basis, however, without proper procedures in place to ensure all incarceration certifications are received, the court cannot ensure all eligible criminal costs have been billed and the county is reimbursed for all eligible costs as allowed by state law.

Recommendations

The Court en Banc and the Circuit Clerk:

- 1.1 Make efforts to identify the owners of this unidentified money. After sufficient efforts are made, any money remaining unidentified should be turned over to the Missouri State Treasurer in accordance with state law.
- 1.2 Ensure the treatment court coordinator maintains a log of money received in the mail and reconciles it to the money receipted by the circuit clerk's office.
- 1.3 Develop procedures to ensure incarceration certifications are received for all inmates and billings are prepared for all applicable cases.

Auditee's Response

The court provided a written response. See Appendix.

2. Court Procedures

We identified significant weaknesses with court procedures. Case disposition is not always properly recorded in JIS, time-payment fees are not assessed on all cases, user access rights are not periodically reviewed for accuracy, and budgets were not prepared for several court funds.

2.1 Case disposition

Court personnel do not always properly record the final disposition of each case in JIS and do not periodically review reports of open cases. We obtained a list of open cases from the OSCA in June 2020 and identified 365 cases suspended or pending as of December 31, 2019. Suspended cases are those for which a court clerk did not schedule a future court date, a warrant was issued, or a probate case is currently open. Pending cases are those for which final action was taken by the court, but the court clerk has not completed recording all activity in the JIS.

Our review of 12 pending and suspended cases identified 5 cases (42 percent) not handled correctly. Two cases did not have disposition codes entered into



Sixth Judicial Circuit
Platte County
Management Advisory Report - State Auditor's Findings

JIS when a judgment had occurred, and three cases were improperly suspended in the JIS because the court clerk did not schedule a future event in JIS. As a result, these cases no longer appeared on the docket and proper follow up did not occur.

Establishing procedures to review open cases after a period of inactivity helps ensure the all cases have been entered into the JIS and disposed of properly, and all associated costs have been assessed. In addition, ensuring the proper disposition of pending and suspended cases reduces the risk of money being mishandled.

2.2 Time payment fee

The court does not always assess the \$25 time-payment fee on cases as required by Missouri Supreme Court Operating Rules (COR) and authorized by state law.² Our review of 8 cases not paid in full within 30 days of disposition, identified 6 cases (75 percent) where the court did not assess the time-payment fee. The Circuit Clerk indicated the time payment fee was not assessed on these cases because the Circuit Judge had not ordered this fee assessed. As a result, the court is not in compliance with court rules, and has lost revenue.

Missouri COR 21.13 states "all divisions of the circuit court, except municipal divisions, shall assess a \$25 time-payment fee on all cases not paid in full within 30 days of disposition."

2.3 Periodic reviews of user system access

The Circuit Clerk does not perform periodic reviews of user access to data and other information in the JIS. We obtained reports from the OSCA of user accounts having access to the JIS as of June 2020. Our review identified 2 users with more access than required to perform their job responsibilities.

A periodic review of user accounts ensures the right type and level of access, corresponding to each user's job responsibilities, has been provided. In addition, allowing users to have inappropriate system access results in increased risk of fraud.

2.4 Budgets and Fund Balances

Budgets are not prepared for the Interest Fund, Garnishment Fee Fund, Time Payment Fund, or any of the treatment court funds (Drug, Mental Health, DWI, and Veterans). In addition, the Interest and Garnishment Fee Fund have both accumulated excessive fund balances and the court does not have any formal plans for their use. As of December 31, 2019, the balance in the Interest Fund was \$68,135 and the balance in the Garnishment Fee Fund was \$57,650.

² Section 488.5025, RSMo.



Sixth Judicial Circuit
Platte County
Management Advisory Report - State Auditor's Findings

Preparing a budget for public funds aids in the fiscal management of this money; provides a means to effectively monitor actual costs, revenues, and cash balances; and helps inform both the county and the public of the court's financial picture. In addition, accumulated excessive cash balances with no formal plan for its use puts an unnecessary burden on taxpayers.

Recommendations

The Court en Banc and the Circuit Clerk:

- 2.1 Ensure the disposition of cases is properly recorded in the JIS and the reports of open cases are periodically reviewed.
- 2.2 Ensure time-payment fees are assessed in accordance with court operating rules.
- 2.3 Periodically review user access to data and other information resources within the JIS to ensure access rights are commensurate with job duties and responsibilities.
- 2.4 Prepare annual budgets for the Interest Fund, the Garnishment Fee Fund, the Time Payment Fund, and the four treatment court funds, and provide copies of these budgets to the county budget officer. In addition, develop a formal plan, based on the court's future needs, to use the money available in the Interest Fund and the Garnishment Fee Fund.

Auditee's Response

The court provided a written response. See Appendix.

Sixth Judicial Circuit

Platte County

Organization and Statistical Information

The Sixth Judicial Circuit consists only of Platte County.

The Sixth Judicial Circuit has two Circuit Judges and three Associate Circuit Judges. The Circuit Judges hear circuit level cases through the Sixth Judicial Circuit (Divisions I and II). One of these judges also serves as Presiding Judge at the discretion of the court en banc and is responsible for the administration of the circuit. The Associate Circuit Judges hear associate level cases through Divisions III, IV, and V. In addition, the Sixth Judicial Circuit is responsible for hearing cases for 7 municipal divisions in Platte County.

Personnel

At December 31, 2019, the judges, Circuit Clerk, Treatment Court Coordinator, and Chief Juvenile Officer of the Sixth Judicial Circuit, Platte County, were as follows:

Title	Name
Presiding Circuit Judge, Division II	James W. Van Amburg
Circuit Judge, Division I	Thomas C. Fincham
Associate Circuit Judge, Division III	Abe Shafer
Associate Circuit Judge, Division IV	W. Ann Hansbrough
Associate Circuit Judge, Division V	Dennis C. Eckold
Circuit Clerk	Kimberly Johnson
Treatment Court Coordinator	Elysia A. Collins
Chief Juvenile Officer	Rhonda Haight

In addition, the Sixth Judicial Circuit, Platte County, employed 26 full-time employees on December 31, 2019.

Financial Information

Receipts of the Sixth Judicial Circuit, Platte County, were as follows:

	Year Ended December 31, 2019
Court deposits, fees, bonds, and other	\$4,369,261
Interest income	1,573
Total	\$4,370,834

Caseload Information

From the Office of State Courts Administrator Missouri Judicial Reports, case filings of the Sixth Judicial Circuit, Platte County, were as follows:

	Year Ended June 30, 2019
Civil	4,745
Criminal	11,884
Juvenile	83
Probate	335
Total	17,047



Appendix
Sixth Judicial Circuit, Platte County
Response



CIRCUIT COURT
SIXTH JUDICIAL CIRCUIT
OF MISSOURI
COURTHOUSE, PLATTE CITY, MO 64079

THOMAS C. FINCHAM
CIRCUIT JUDGE
DIVISION I

September 13, 2021

415 THIRD STREET, SUITE 65
PLATTE CITY, MO 64079
PHONE: 816-858-3431

Nicole Galloway, CPA
Missouri State Auditor

Re: Auditees response – Sixth Judicial Circuit
Management Advisory Report – State Auditor's findings

Dear Auditor Galloway:

You have provided us a draft of your Management Advisory Report. Your report follows your audit review process that began in June 2020 and included one on-site visit, offsite reviews, and inspection of countless documents. We appreciate the thoroughness of your efforts and the professionalism of your audit staff.

Following our careful review of your report, we are quite proud of the manner in which the financial, operational and legal business is conducted in the Sixth Judicial Circuit. While it is no surprise to us, it is certainly gratifying to confirm that based on the thousands of financial transactions and over \$4.3 million managed, there were no significant shortcomings revealed in your investigation. Similarly, upon review of innumerable case related transactions, there were very few issues to report. The dedicated and conscientious men and women in our circuit, who universally take pride in their service to the judiciary, will indeed be gratified to learn of your report.

At your request, we are providing our response to your specific findings. For clarity, our response will be in the same order and with the same numerical indentifiers which you used for your report.

1.1 Unidentified liabilities. Your report states that there are \$24,576 in unidentified liabilities (open items.) Herculean efforts have been made by our circuit clerk to identify these liabilities (including going through open items by hand) to no avail. She has also asked OSCA for assistance on more than one occasion -- also to no avail. We will take the appropriate steps to pay these funds to the Unclaimed Property Division as soon as practicable.



Appendix
Sixth Judicial Circuit, Platte County
Response

Nicole Galloway, CPA
Page two

1.2 Receipting procedures – treatment court. This area of concern has already been addressed by the circuit clerk. Now, when mail that is addressed to treatment court is received, it is opened by the circuit clerk or her assistant, any funds enclosed are accounted for and receipted, and the remainder of the contents of the envelope is sent to treatment court.

1.3 Incarceration billing procedures. This area of concern has already been addressed by the circuit clerk. We will use codes in conjunction with the Sheriff's Department and will verify all certifications have been received.

2.1 Case Disposition. We will initiate a procedure to review open cases in appropriate circumstances after a period of inactivity to make sure dispositions are entered into JIS and all associated costs have been assessed.

2.2 Time payment fee. Your report states that the court does not always assess the \$25 time-payment fee on all cases. As you are aware, there is a conflict between the statute and the Court Operating Rule. As presiding judge, I will enter an order requiring the assessment of this fee (not on municipal cases.) In the meantime, I have already contacted the Supreme Court regarding this matter (which we discussed with Ms. Stiles on the phone on August 24) and will request guidance from them as to certain aspects of that fee.

2.3 Periodic reviews of user system access. Our circuit clerk Kim Johnson contacted OSCA and that office indicated that this matter (users with more access than required) was a mistake on their part and they apologized for it. Going forward, Ms. Johnson will contact OSCA on a periodic basis to see that all users have appropriate access for their job duties and responsibilities.

2.4 Budgets and Fund Balances. You have stated that four court managed funds do not have budgets. Curiously, one of those funds is the Time Payment Fund which was the subject of item 2.2 of your report (and addressed above) and for which we will now be assessing fees. The Sixth Judicial Circuit is a non-partisan court as contemplated by Article 5 of the Missouri Constitution. We may be limited as to the types of expenditures we can approve from those funds. That said, we believe our county has grown sufficiently (and statistics would bear this out) that we would need an additional court division (which would be Division 6.) We understand that this new division could become a reality either in 2022 or 2023. We may be drafting budgets and using some of our funds to cover some of the costs of setting up this new courtroom. We will be working with the County Commission in this regard. We disagree however, with your conclusion that the fund balances are "excessive" or that this puts an "unnecessary burden" on taxpayers. To our knowledge, while nothing in the enabling statutes for these funds or Supreme Court Operating rules would mandate or even suggest that a formal budget be prepared, we nevertheless appreciate your suggestion that a budget may be of assistance in our management of these funds.



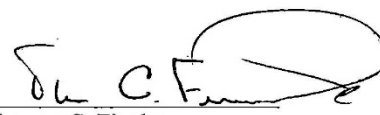
Appendix
Sixth Judicial Circuit, Platte County
Response

Nicole Galloway, CPA
Page three

Sincerely,


Kimberly K. Johnson
Platte County Circuit Clerk

cc: Heather R. Stiles; Amanda Flanigan


Thomas C. Fincham
Presiding Judge
Sixth Judicial Circuit



Nicole Galloway, CPA

Missouri State Auditor

Schuyler County

Report No. 2021-086

October 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Schuyler County

Property Tax Levy Reductions	The County Clerk did not use the correct tax rate ceilings when performing the annual property tax reduction calculations for 2019 and 2020.
Sheriff's Controls and Procedures	Sheriff's office personnel do not issue prenumbered bond forms and have not established adequate controls and procedures over seized property.
County Debit Card	The County Commission has not established guidelines for the use of the county debit card including requiring the card to be signed out and documented approval of the proposed purchase.
Electronic Data Security	The County Collector and Prosecuting Attorney have not established computer controls to reduce the risk of unauthorized access to the computers and data.
Electronic Communication Policy	The county has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Good**.*

All reports are available on our website: auditor.mo.gov

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Schuyler County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

County Commission
and
Officeholders of Schuyler County

We have audited certain operations of Schuyler County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2020. The objectives of our audit were to:

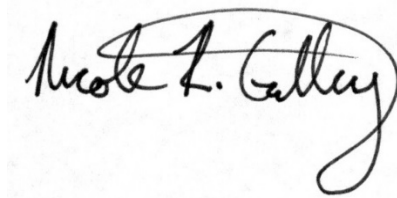
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified deficiencies in internal control, noncompliance with legal provisions, and the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Schuyler County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Kelly Davis, M.Acct., CPA, CFE
Audit Manager:	Heather R. Stiles, MBA, CPA, CFE, CGAP
In-Charge Auditor:	Mackenzie J. Wooster
Audit Staff:	Samantha A. Brown
	Shelby Reams

Schuyler County Management Advisory Report State Auditor's Findings

1. Property Tax Levy Reductions

The County Clerk did not use the correct tax rate ceilings when performing the annual property tax reduction calculations for 2019 and 2020. The County Clerk incorrectly used the maximum authorized tax rate of \$0.5000¹ instead of the current year tax rate ceilings of \$0.4995 for 2019 and \$0.4365 for 2020. The County Clerk indicated she was unsure about whether to use maximum tax rate authorized or current year tax rate ceiling in the property tax reduction calculation. As a result, the County Clerk incorrectly calculated general revenue property tax levies for 2019 and 2020. These errors resulted in collection of approximately \$2,500 and \$47,300 in excess property tax revenues² in those years, respectively.

Section 67.505, RSMo, requires the county to reduce property taxes for a percentage of sales taxes collected. Schuyler County voters enacted a one-half of 1 percent sales tax with a provision to reduce property taxes by 50 percent of sales taxes collected. To determine the required reduction in property tax revenue, the County Clerk must annually calculate an estimated property tax levy using the county's total assessed valuation, the current year tax rate ceiling, and estimated sales tax revenue for the current year. Using the maximum authorized tax rate instead of the current year's tax rate ceiling results in an insufficient reduction of the general revenue property tax levy. By using the correct tax rate ceiling, the County Commission and the County Clerk can ensure property tax reductions are accurately calculated.

Recommendation

The County Commission and the County Clerk properly calculate property tax rate reductions.

Auditee's Response

We corrected this error this year when we calculated the general revenue property tax levy for 2021. In addition, we will ensure we use the proper tax rate ceiling in future years.

2. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The office collected payments for paper service, concealed carry weapon permits, bonds, and other miscellaneous receipts totaling approximately \$60,255 during the year ended December 31, 2020.

2.1 Bond accountability

Sheriff's office personnel do not issue prenumbered bond forms. As a result, Sheriff's office personnel cannot account for all bond forms issued. The Sheriff and his office personnel stated they did not realize the related risks until we discussed this issue with them. Using prenumbered bond forms and properly accounting for the numerical sequence of the forms is necessary to ensure all bonds received are recorded and submitted to the court for

¹ Tax rate amounts are per \$100 of assessed valuation.

² These amounts are calculated as net of any previous year credits.



Schuyler County
Management Advisory Report - State Auditor's Findings

processing, and to reduce the risk of loss, theft, or misuse of bond funds going undetected.

2.2 Seized property

Sheriff's office personnel have not established adequate controls and procedures over seized property. We identified the following concerns:

- A complete seized property evidence listing is not maintained. The seized property evidence listing includes only evidence dating back to 2015 when the current Sheriff took office. Prior to May 2021, when the Sheriff assigned the position of Evidence Custodian to the Office Deputy, no one in the office specifically had oversight of the seized property room. The Office Deputy has been working on improving controls and ensuring all seized property records are complete.
- We haphazardly selected 5 items from the seized property evidence listing to trace to the physical inventory, and 5 items from the physical inventory to trace back to the seized property evidence listing. We could not locate one item in the seized property room. We also could not find 3 items on the seized property evidence listing. The Office Deputy indicated she relies on the deputy assigned to the case to ensure property seized is properly marked in the law enforcement system case file to be included on the seized property listing generated by the system. She said when this does not occur, items may not be included on the listing.
- Office personnel have not performed a physical inventory of seized property since 2017. As previously stated, no one in the office had the responsibility to oversee the seized property room until recently.

Considering the often sensitive nature of seized property, adequate internal controls are essential and would significantly reduce the risk of loss, theft, or misuse of the property. Complete and accurate inventory records including information such as description, current location, case number, date of seizure, and disposition of such property should be maintained, and periodic physical inventories performed with the results compared to inventory records to ensure seized property is accounted for properly.

A similar condition was noted in our prior two audit reports.

Recommendations

The Sheriff:

- 2.1 Ensure prenumbered bond forms are issued and accounted for properly.
- 2.2 Maintain a complete and accurate seized property evidence listing and ensure periodic physical inventories are conducted and



Schuyler County
Management Advisory Report - State Auditor's Findings

reconciled to the seized property evidence listing. Any differences should be investigated and resolved.

Auditee's Response

- 2.1 *We will ensure procedures are put in place to account for all bond forms issued by the Sheriff's office moving forward whether using prenumbered forms or another method.*
- 2.2 *We are in the process of ensuring all seized property is properly included on the seized property listing. In addition, we will conduct physical inventories of seized property periodically, and reconcile the inventory to the evidence listing once the seized property listing is complete.*

3. County Debit Card

The County Commission has not established guidelines for the use of the county debit card including requiring the card to be signed out and a documented approval of the proposed purchase. County personnel used the card for purchases totaling approximately \$27,900 during the year ended December 31, 2020; mostly for postage, office supplies, machinery parts, janitorial supplies, and online software updates. The County Commissioners indicated they gave the County Clerk general authorization to purchase routine, budgeted items; however, this authorization was not documented. Also, they indicated they did not realize the risks involving the use of a debit card until we discussed the issue with them.

Debit card purchases are inherently more risky than other purchases because debit card purchases are, or can be, made prior to proper approval. That risk and the potential for inappropriate purchases or other misuse increases even more when internal controls and proper procedures are lacking. Without guidelines, employees are not aware of what purchases are allowable, the limits of what could be purchased without prior County Commission approval, or the documentation required to support purchases; and there is less assurance these purchases are appropriate.

Recommendation

The County Commission establish written guidelines regarding use of the county debit card, including provisions for tracking who is using the card and the approval process for debit card purchases.

Auditee's Response

We will establish written guidelines for the use of the county debit card.

4. Electronic Data Security

The County Collector and Prosecuting Attorney have not established computer controls to reduce the risk of unauthorized access to the computers and data. As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data.

The County Collector and Deputy Collector share the County Collector's user identification and password when using the property tax system. As a result,



Schuyler County
Management Advisory Report - State Auditor's Findings

there is no assurance that the user listed in the system for posting a transaction is the person who did it. In addition, office personnel are not required to have a minimum number of characters in the passwords. The County Collector indicated she did not realize the importance of having separate user accounts until we discussed the issue with her. Also, Prosecuting Attorney's office personnel are not required to change passwords regularly. Office personnel indicated they change the password approximately one time per year and the accounting system does not regularly require them to change their passwords.

Unique user identifications and passwords are necessary to identify activity performed by each individual. While user identifications and passwords are required to authenticate access, the security of these logon credentials is dependent upon keeping them confidential. Allowing certain users to share computers without logging off and back on with an unique user identification and password, and not requiring passwords to be periodically changed or contain a minimum number of characters increases the risk of unauthorized access and/or changes to the system and records, and reduces assurance that access is limited to only those individuals who need access to perform their job responsibilities. Passwords should be unique and confidential and changed periodically to reduce the risk of a compromised password and unauthorized access to and use of the county computers and data.

Recommendation

The County Commission work with other county officials to require the use of unique user identifications and passwords when using the property tax system, require Prosecuting Attorney's office personnel change passwords periodically, and require passwords in the County Collector's office to contain a minimum number of characters to help prevent unauthorized access to the county computers and data.

Auditee's Response

The County Commission provided the following response:

We will work with other county officials to ensure unique user identifications and passwords with a minimum number of characters are used to log into county computers and passwords are changed periodically.

The County Collector provided the following response:

I have already implemented this recommendation. I contacted our software provider and set up separate user identifications and passwords for each of us. The tax system now identifies the user entering the transaction.

The Prosecuting Attorney provided the following response:

I will ensure passwords are changed quarterly.



Schuyler County
Management Advisory Report - State Auditor's Findings

5. Electronic Communication Policy

The county has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms. The elected officials indicated they were not aware of these requirements and did not recognize the need for an electronic communication policy because most county business is handled in person.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.³

The County Commission can help ensure compliance with state law by developing written policies to address the use of personal email, social media and message accounts, and management and retention of electronic communications.

Recommendation

The County Commission work with the other county officials to develop written records management and retention policies to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division Electronic Communications Guidelines.

Auditee's Response

We will work with other county officials to develop a written records management and retention policy that complies with the Secretary of State's electronic communications guidelines.

³ Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed August 10, 2021.

Schuyler County

Organization and Statistical Information

Schuyler County is a county-organized, third-class county. The county seat is Lancaster.

Schuyler County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 17 full-time employees and 12 part-time employees on December 31, 2020.

In addition, county operations include the Senior Citizens' Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2021	2020
Rodney Cooper, Presiding Commissioner	\$	25,432
Jim Werner, Associate Commissioner		23,290
Jeff Lindquist, Associate Commissioner		23,290
Sara Jo Beeler, Recorder of Deeds		34,216
Bree Lawson, County Clerk		34,216
Lindsay Gravett, Prosecuting Attorney		42,786
Joe Wuebker, Sheriff		41,714
Karmen Burt, County Treasurer		34,216
Douglas B. Norman, County Coroner		10,145
Mary (Melody) Whitacre, Public Administrator		18,148
Tammy R. Steele, County Collector (1), year ended February 28 (29),	39,969	
Gary Stump, County Assessor, year ended August 31,		34,216

(1) Includes \$5,446 of commissions earned for collecting city property taxes.



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Shelby County, Missouri

The Office of the State Auditor contracted for an audit of Shelby County's financial statements for the 2 years ended December 31, 2020, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

Nicole R. Galloway, CPA
State Auditor

October 2021
Report No. 2021-085



Nicole Galloway, CPA
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Shelby County

2020-001 Public Administrator Bank Reconciliations	The Public Administrator set up a notification system with their financial institution for any pending money orders or develop a system to keep track of any outstanding payments.
2020-002 Internal Control Over Schedule of Expenditures of Federal Awards	The county implement internal controls to ensure that the Schedule of Expenditures and Federal Awards (SEFA) completely and accurately states the expenditures of federal awards of the county each year, such as performing a reconciliation between the SEFA and underlying accounting records.
Sheriff Untimely Deposit of Receipts	The Sheriff ensure that receipts are deposited in the bank in a timely manner.

ANNUAL FINANCIAL REPORT

SHELBY COUNTY, MISSOURI

For the Years Ended
December 31, 2020 and 2019

SHELBY COUNTY, MISSOURI

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INTRODUCTORY SECTION

SHELBY COUNTY, MISSOURI
List of Elected Officials 2019-2020

County Commission

Presiding Commissioner – Glenn Eagan

Commissioner, Western District – Larry Roberts

Commissioner, Eastern District – Tom Shively

Other Elected Officials

Assessor – Liz Miles

Circuit Clerk – Rosalie (Rose) Shively

Collector – John Chinn

County Clerk – Stephanie Bender

Coroner – Corey Eagan

Prosecuting Attorney – Jordan Rogers

Public Administrator – Susan C. Wilt

Recorder – Audrey Buzzard

Sheriff – Dennis Perrigo

Treasurer – Tracy Smith

FINANCIAL SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Shelby County, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of Shelby County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2019 and 2020, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law, as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by Shelby County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Shelby County, Missouri, as of December 31, 2019 and 2020, or the changes in financial position thereof for the years then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Shelby County, Missouri, as of December 31, 2019 and 2020, and their respective cash receipts and disbursements, and budgetary results for the years then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Shelby County, Missouri’s basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we also have issued our report dated August 16, 2021, on our consideration of Shelby County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Shelby County, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 16, 2021

SHELBY COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2019 AND 2020

Fund	Cash and Cash Equivalents January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Cash Equivalents December 31, 2019	Receipts 2020	Disbursements 2020	Cash and Cash Equivalents December 31, 2020
General Revenue	\$ 741,243	\$ 1,389,528	\$ 1,414,829	\$ 715,942	\$ 1,505,338	\$ 1,475,735	\$ 745,545
Special Road & Bridge	464,184	1,312,040	1,380,900	395,324	1,730,585	1,620,242	505,667
Assessment	107,999	162,428	152,092	118,335	171,413	150,457	139,291
911	236,293	309,084	265,668	279,709	333,334	261,725	351,318
Prosecuting Attorney Training	543	630	14	1,159	1,345	22	2,482
Prosecuting Attorney Bad Check	4,567	1,753	2,467	3,853	1,088	2,418	2,523
Prosecuting Attorney Income Tax	1,105	28	14	1,119	8	21	1,106
Childrens Trust	542	160	11	691	185	261	615
Chemical Emergency Preparedness	2,768	-	2,768	-	2,697	2,697	-
Election Services	8,346	663	552	8,457	505	713	8,249
DARE	4,054	-	11	4,043	-	571	3,472
Recorder's Preservation	10,516	2,512	14	13,014	2,474	22	15,466
Recorder's Technology	8,815	1,244	11	10,048	1,404	667	10,785
Sheriff Civil	23,542	5,676	15,988	13,230	4,847	9,070	9,007
Law Enforcement Training	2,465	1,305	564	3,206	1,095	1,862	2,439
Law Enforcement Restitution	19,318	14,531	8,288	25,561	18,253	11,532	32,282
Safe Return	379	9	11	377	3	22	358
Inmate Security	22,215	4,427	1,176	25,466	3,358	6,215	22,609
Tax Maintenance	56,141	9,414	4,469	61,086	10,898	3,729	68,255
Sheriff Revolving	12,160	2,081	1,626	12,615	2,269	2,326	12,558
CARES Act	-	-	-	-	696,410	647,094	49,316
Shelby County Improvement Corporation	-	122,594	122,597	(3)	9	-	6
Total	<u>\$ 1,727,195</u>	<u>\$ 3,340,107</u>	<u>\$ 3,374,070</u>	<u>\$ 1,693,232</u>	<u>\$ 4,487,518</u>	<u>\$ 4,197,401</u>	<u>\$ 1,983,349</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

SHELBY COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

GENERAL REVENUE FUND Year Ended December 31,				
	2019		2020	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ 625,000	\$ 612,958	\$ 650,000	\$ 671,027
Sales taxes	520,000	533,253	525,000	574,002
Intergovernmental	88,508	62,006	96,720	106,034
Charges for services	58,400	60,875	98,500	76,891
Interest	19,030	23,669	19,020	7,217
Other	89,755	96,767	94,600	70,167
Transfers in	10,000	-	10,000	-
Total Receipts	<u>\$ 1,410,693</u>	<u>\$ 1,389,528</u>	<u>\$ 1,493,840</u>	<u>\$ 1,505,338</u>
DISBURSEMENTS				
County Commission	\$ 108,002	\$ 105,332	\$ 112,333	\$ 106,116
County Clerk	91,478	90,784	97,744	94,852
Elections	20,982	16,359	91,180	46,229
Buildings and grounds	76,185	66,970	84,900	63,279
Employee fringe benefits	128,082	125,335	120,140	110,784
Treasurer	53,525	52,216	61,878	53,587
Collector	87,462	82,975	92,005	90,673
Recorder of Deeds	63,925	63,440	66,419	61,171
Circuit Clerk	38,200	19,794	40,700	14,141
Court administration	8,700	4,242	4,367	1,814
Public Administrator	26,968	26,789	27,176	27,497
Sheriff	247,712	276,468	300,841	289,495
Jail	114,500	92,137	112,000	88,399
Prosecuting Attorney	134,165	136,638	142,421	138,286
Juvenile Officer	72,500	75,513	64,900	63,583
Coroner	16,965	17,639	19,834	20,954
Other	1,808	2,292	1,900	25,377
General County government	104,573	100,941	134,363	108,533
Transfers out	78,965	58,965	74,095	70,965
Emergency Fund	38,871	-	44,065	-
Total Disbursements	<u>\$ 1,513,568</u>	<u>\$ 1,414,829</u>	<u>\$ 1,693,261</u>	<u>\$ 1,475,735</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (102,875)	\$ (25,301)	\$ (199,421)	\$ 29,603
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>741,243</u>	<u>741,243</u>	<u>715,942</u>	<u>715,942</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 638,368</u>	<u>\$ 715,942</u>	<u>\$ 516,521</u>	<u>\$ 745,545</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

SHELBY COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SPECIAL ROAD & BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 390,000	\$ 374,827	\$ 390,000	\$ 400,706	\$ -	\$ -	\$ -	\$ -
Sales taxes	110,000	110,373	110,000	115,063	-	-	-	-
Intergovernmental	1,080,600	587,492	1,349,600	1,104,180	-	-	-	-
Charges for services	20,000	61,560	20,000	40,701	137,932	138,454	140,094	150,414
Interest	10,000	16,731	10,000	4,293	1,000	3,810	3,000	1,258
Other	38,000	146,057	36,000	50,642	700	1,199	1,000	776
Transfers in	15,000	15,000	12,000	15,000	18,965	18,965	18,912	18,965
Total Receipts	<u>\$ 1,663,600</u>	<u>\$ 1,312,040</u>	<u>\$ 1,927,600</u>	<u>\$ 1,730,585</u>	<u>\$ 158,597</u>	<u>\$ 162,428</u>	<u>\$ 163,006</u>	<u>\$ 171,413</u>
DISBURSEMENTS								
Salaries	\$ 231,434	\$ 226,615	\$ 254,013	\$ 245,441	\$ 92,737	\$ 92,829	\$ 99,128	\$ 97,183
Employee fringe benefits	38,167	38,019	41,056	42,379	19,200	18,842	15,647	15,896
Materials and supplies	1,109,500	654,804	1,239,500	1,026,207	5,000	4,454	5,000	4,264
Services and other	42,268	43,173	49,140	41,488	44,350	31,542	25,137	18,760
Capital outlay	325,000	270,391	225,000	221,223	5,000	4,425	9,000	14,354
Construction	70,000	80,324	55,000	43,504	-	-	-	-
Transfers out	10,000	67,574	10,000	-	-	-	-	-
Total Disbursements	<u>\$ 1,826,369</u>	<u>\$ 1,380,900</u>	<u>\$ 1,873,709</u>	<u>\$ 1,620,242</u>	<u>\$ 166,287</u>	<u>\$ 152,092</u>	<u>\$ 153,912</u>	<u>\$ 150,457</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (162,769)	\$ (68,860)	\$ 53,891	\$ 110,343	\$ (7,690)	\$ 10,336	\$ 9,094	\$ 20,956
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>464,184</u>	<u>464,184</u>	<u>395,324</u>	<u>395,324</u>	<u>107,999</u>	<u>107,999</u>	<u>118,335</u>	<u>118,335</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 301,415</u>	<u>\$ 395,324</u>	<u>\$ 449,215</u>	<u>\$ 505,667</u>	<u>\$ 100,309</u>	<u>\$ 118,335</u>	<u>\$ 127,429</u>	<u>\$ 139,291</u>

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SHELBY COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	911 FUND				PROSECUTING ATTORNEY TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	278,000	275,933	278,000	287,657	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	200	621	200	6,769	385	612	417	1,334
Interest	5,000	6,235	5,000	1,908	12	18	14	11
Other	300	1,295	300	-	-	-	-	-
Transfers in	20,000	25,000	30,000	37,000	-	-	-	-
Total Receipts	<u>\$ 303,500</u>	<u>\$ 309,084</u>	<u>\$ 313,500</u>	<u>\$ 333,334</u>	<u>\$ 397</u>	<u>\$ 630</u>	<u>\$ 431</u>	<u>\$ 1,345</u>
DISBURSEMENTS								
Salaries	\$ 207,760	\$ 202,383	\$ 216,400	\$ 208,144	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	24,667	19,658	19,651	18,670	-	-	-	-
Materials and supplies	2,200	2,313	2,500	2,235	-	-	-	-
Services and other	28,606	30,148	32,130	25,701	200	14	400	22
Capital outlay	13,680	11,166	15,012	6,975	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 276,913</u>	<u>\$ 265,668</u>	<u>\$ 285,693</u>	<u>\$ 261,725</u>	<u>\$ 200</u>	<u>\$ 14</u>	<u>\$ 400</u>	<u>\$ 22</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 26,587	\$ 43,416	\$ 27,807	\$ 71,609	\$ 197	\$ 616	\$ 31	\$ 1,323
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>236,293</u>	<u>236,293</u>	<u>279,709</u>	<u>279,709</u>	<u>543</u>	<u>543</u>	<u>1,159</u>	<u>1,159</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 262,880</u>	<u>\$ 279,709</u>	<u>\$ 307,516</u>	<u>\$ 351,318</u>	<u>\$ 740</u>	<u>\$ 1,159</u>	<u>\$ 1,190</u>	<u>\$ 2,482</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

SHELBY COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	PROSECUTING ATTORNEY BAD CHECK FUND				PROSECUTING ATTORNEY INCOME TAX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	1,315	1,647	1,660	1,062	-	-	-	-
Interest	92	106	100	26	-	28	20	8
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,407</u>	<u>\$ 1,753</u>	<u>\$ 1,760</u>	<u>\$ 1,088</u>	<u>\$ -</u>	<u>\$ 28</u>	<u>\$ 20</u>	<u>\$ 8</u>
DISBURSEMENTS								
Salaries	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	203	203	201	203	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	195	164	195	115	100	14	-	21
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 2,498</u>	<u>\$ 2,467</u>	<u>\$ 2,496</u>	<u>\$ 2,418</u>	<u>\$ 100</u>	<u>\$ 14</u>	<u>\$ -</u>	<u>\$ 21</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (1,091)	\$ (714)	\$ (736)	\$ (1,330)	\$ (100)	\$ 14	\$ 20	\$ (13)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>4,567</u>	<u>4,567</u>	<u>3,853</u>	<u>3,853</u>	<u>1,105</u>	<u>1,105</u>	<u>1,119</u>	<u>1,119</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 3,476</u>	<u>\$ 3,853</u>	<u>\$ 3,117</u>	<u>\$ 2,523</u>	<u>\$ 1,005</u>	<u>\$ 1,119</u>	<u>\$ 1,139</u>	<u>\$ 1,106</u>

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SHELBY COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	CHILDRENS TRUST FUND				CHEMICAL EMERGENCY PREPAREDNESS FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	200	145	200	180	2,768	-	5,700	2,697
Charges for services	-	-	-	-	-	-	-	-
Interest	10	15	10	5	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 210</u>	<u>\$ 160</u>	<u>\$ 210</u>	<u>\$ 185</u>	<u>\$ 2,768</u>	<u>\$ -</u>	<u>\$ 5,700</u>	<u>\$ 2,697</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	500	11	500	261	-	-	-	-
Capital outlay	-	-	-	-	5,536	2,768	5,700	2,697
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 500</u>	<u>\$ 11</u>	<u>\$ 500</u>	<u>\$ 261</u>	<u>\$ 5,536</u>	<u>\$ 2,768</u>	<u>\$ 5,700</u>	<u>\$ 2,697</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (290)	\$ 149	\$ (290)	\$ (76)	\$ (2,768)	\$ (2,768)	\$ -	\$ -
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>542</u>	<u>542</u>	<u>691</u>	<u>691</u>	<u>2,768</u>	<u>2,768</u>	<u>-</u>	<u>-</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 252</u>	<u>\$ 691</u>	<u>\$ 401</u>	<u>\$ 615</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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SHELBY COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	ELECTION SERVICES FUND				DARE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	1,400	445	1,500	445	-	-	1,200	-
Interest	150	218	150	60	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,550</u>	<u>\$ 663</u>	<u>\$ 1,650</u>	<u>\$ 505</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,200</u>	<u>\$ -</u>
DISBURSEMENTS								
Salaries	\$ 600	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	50	-	50	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	4,500	477	4,500	33	-	11	1,300	571
Capital outlay	4,000	75	4,000	680	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 9,150</u>	<u>\$ 552</u>	<u>\$ 9,150</u>	<u>\$ 713</u>	<u>\$ -</u>	<u>\$ 11</u>	<u>\$ 1,300</u>	<u>\$ 571</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (7,600)	\$ 111	\$ (7,500)	\$ (208)	\$ -	\$ (11)	\$ (100)	\$ (571)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>8,346</u>	<u>8,346</u>	<u>8,457</u>	<u>8,457</u>	<u>4,054</u>	<u>4,054</u>	<u>4,043</u>	<u>4,043</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 746</u>	<u>\$ 8,457</u>	<u>\$ 957</u>	<u>\$ 8,249</u>	<u>\$ 4,054</u>	<u>\$ 4,043</u>	<u>\$ 3,943</u>	<u>\$ 3,472</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

SHELBY COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	RECORDER'S PRESERVATION FUND				RECORDER'S TECHNOLOGY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	1,840	1,782	2,100	2,278	1,100	1,244	1,200	1,404
Interest	400	730	400	196	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,240</u>	<u>\$ 2,512</u>	<u>\$ 2,500</u>	<u>\$ 2,474</u>	<u>\$ 1,100</u>	<u>\$ 1,244</u>	<u>\$ 1,200</u>	<u>\$ 1,404</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	14	500	22	-	-	-	-
Services and other	9,000	-	7,500	-	-	-	500	-
Capital outlay	3,000	-	4,000	-	8,800	11	9,000	667
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 12,000</u>	<u>\$ 14</u>	<u>\$ 12,000</u>	<u>\$ 22</u>	<u>\$ 8,800</u>	<u>\$ 11</u>	<u>\$ 9,500</u>	<u>\$ 667</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (9,760)	\$ 2,498	\$ (9,500)	\$ 2,452	\$ (7,700)	\$ 1,233	\$ (8,300)	\$ 737
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>10,516</u>	<u>10,516</u>	<u>13,014</u>	<u>13,014</u>	<u>8,815</u>	<u>8,815</u>	<u>10,048</u>	<u>10,048</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 756</u>	<u>\$ 13,014</u>	<u>\$ 3,514</u>	<u>\$ 15,466</u>	<u>\$ 1,115</u>	<u>\$ 10,048</u>	<u>\$ 1,748</u>	<u>\$ 10,785</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

SHELBY COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SHERIFF CIVIL FUND				LAW ENFORCEMENT TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	6,500	5,212	6,500	4,761	1,700	1,232	1,700	1,074
Interest	500	430	500	86	-	73	50	21
Other	-	34	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 7,000</u>	<u>\$ 5,676</u>	<u>\$ 7,000</u>	<u>\$ 4,847</u>	<u>\$ 1,700</u>	<u>\$ 1,305</u>	<u>\$ 1,750</u>	<u>\$ 1,095</u>
DISBURSEMENTS								
Salaries	\$ 3,500	\$ 1,885	\$ -	\$ 187	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	250	219	250	14	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	2,260	1,923	2,060	471	1,900	564	1,900	1,862
Capital outlay	15,000	11,961	13,000	8,398	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 21,010</u>	<u>\$ 15,988</u>	<u>\$ 15,310</u>	<u>\$ 9,070</u>	<u>\$ 1,900</u>	<u>\$ 564</u>	<u>\$ 1,900</u>	<u>\$ 1,862</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (14,010)	\$ (10,312)	\$ (8,310)	\$ (4,223)	\$ (200)	\$ 741	\$ (150)	\$ (767)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>23,542</u>	<u>23,542</u>	<u>13,230</u>	<u>13,230</u>	<u>2,465</u>	<u>2,465</u>	<u>3,206</u>	<u>3,206</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 9,532</u>	<u>\$ 13,230</u>	<u>\$ 4,920</u>	<u>\$ 9,007</u>	<u>\$ 2,265</u>	<u>\$ 3,206</u>	<u>\$ 3,056</u>	<u>\$ 2,439</u>

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SHELBY COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LAW ENFORCEMENT RESTITUTION FUND				SAFE RETURN FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	12,000	13,939	12,000	16,377	-	-	-	-
Interest	300	592	200	196	7	9	9	3
Other	-	-	-	1,680	300	-	300	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 12,300</u>	<u>\$ 14,531</u>	<u>\$ 12,200</u>	<u>\$ 18,253</u>	<u>\$ 307</u>	<u>\$ 9</u>	<u>\$ 309</u>	<u>\$ 3</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	20,000	8,288	30,000	11,532	-	-	-	-
Capital outlay	-	-	-	-	500	11	500	22
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 20,000</u>	<u>\$ 8,288</u>	<u>\$ 30,000</u>	<u>\$ 11,532</u>	<u>\$ 500</u>	<u>\$ 11</u>	<u>\$ 500</u>	<u>\$ 22</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (7,700)	\$ 6,243	\$ (17,800)	\$ 6,721	\$ (193)	\$ (2)	\$ (191)	\$ (19)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>19,318</u>	<u>19,318</u>	<u>25,561</u>	<u>25,561</u>	<u>379</u>	<u>379</u>	<u>377</u>	<u>377</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 11,618</u>	<u>\$ 25,561</u>	<u>\$ 7,761</u>	<u>\$ 32,282</u>	<u>\$ 186</u>	<u>\$ 377</u>	<u>\$ 186</u>	<u>\$ 358</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

SHELBY COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	INMATE SECURITY FUND				TAX MAINTENANCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	4,100	3,825	3,340	3,174	7,500	7,857	8,000	10,450
Interest	370	602	600	184	1,000	1,557	1,500	448
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 4,470	\$ 4,427	\$ 3,940	\$ 3,358	\$ 8,500	\$ 9,414	\$ 9,500	\$ 10,898
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 493	\$ 3,000	\$ -
Employee fringe benefits	-	-	-	-	275	38	275	-
Materials and supplies	20	11	20	25	3,000	594	3,000	540
Services and other	10,000	1,165	10,000	6,190	2,750	25	2,750	250
Capital outlay	5,000	-	5,000	-	5,000	3,319	5,000	2,939
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 15,020	\$ 1,176	\$ 15,020	\$ 6,215	\$ 14,025	\$ 4,469	\$ 14,025	\$ 3,729
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (10,550)	\$ 3,251	\$ (11,080)	\$ (2,857)	\$ (5,525)	\$ 4,945	\$ (4,525)	\$ 7,169
CASH AND CASH EQUIVALENTS, JANUARY 1	22,215	22,215	25,466	25,466	56,141	56,141	61,086	61,086
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 11,665	\$ 25,466	\$ 14,386	\$ 22,609	\$ 50,616	\$ 61,086	\$ 56,561	\$ 68,255

The accompanying Notes to the Financial Statements are an integral part of these statements.

SHELBY COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SHERIFF REVOLVING FUND				CARES ACT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	695,707	695,707
Charges for services	2,000	1,780	2,000	2,180	-	-	-	-
Interest	100	301	300	89	-	-	500	703
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,100</u>	<u>\$ 2,081</u>	<u>\$ 2,300</u>	<u>\$ 2,269</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 696,207</u>	<u>\$ 696,410</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	10,412
Services and other	-	-	-	186	-	-	695,707	636,682
Capital outlay	10,000	1,626	11,000	2,140	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 10,000</u>	<u>\$ 1,626</u>	<u>\$ 11,000</u>	<u>\$ 2,326</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 695,707</u>	<u>\$ 647,094</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (7,900)	\$ 455	\$ (8,700)	\$ (57)	\$ -	\$ -	\$ 500	\$ 49,316
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>12,160</u>	<u>12,160</u>	<u>12,615</u>	<u>12,615</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 4,260</u>	<u>\$ 12,615</u>	<u>\$ 3,915</u>	<u>\$ 12,558</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 49,316</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

SHELBY COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

SHELBY COUNTY IMPROVEMENT CORPORATION FUND				
Year Ended December 31,				
2019		2020		
Budget	Actual	Budget	Actual	
RECEIPTS				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental	-	55,000	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Other	-	20	-	9
Transfers in	-	67,574	-	-
Total Receipts	<u>\$ -</u>	<u>\$ 122,594</u>	<u>\$ -</u>	<u>\$ 9</u>
DISBURSEMENTS				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	-	-	-	-
Services and other	-	23	-	-
Capital outlay	-	122,574	-	-
Construction	-	-	-	-
Transfers out	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ 122,597</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ -	\$ (3)	\$ -	\$ 9
CASH AND CASH EQUIVALENTS, JANUARY				
1	<u>-</u>	<u>-</u>	<u>(3)</u>	<u>(3)</u>
CASH AND CASH EQUIVALENTS,				
DECEMBER 31	<u>\$ -</u>	<u>\$ (3)</u>	<u>\$ (3)</u>	<u>\$ 6</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

SHELBY COUNTY, MISSOURI
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2019 AND 2020

Fund/Account	Cash and Investments January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Investments December 31, 2019	Receipts 2020	Disbursements 2020	Cash and Investments December 31, 2020
Treasurer CERF & Federal Tax Deposit	\$ -	\$ 394,214	\$ 394,214	\$ -	\$ 425,988	\$ 425,988	\$ -
Treasurer POST	-	633	633	-	514	514	-
Treasurer Deputy Sheriff's Salary Supplement	-	1,770	1,770	-	1,600	1,600	-
Treasurer Civil and Criminal	-	26,842	26,842	-	21,694	21,694	-
Treasurer Surplus Land	479	575	296	758	1,978	575	2,161
Treasurer Unclaimed Fees	15	145	-	160	105	97	168
Treasurer School Fund Principal	42,002	64,985	73,449	33,538	70,624	72,492	31,670
Treasurer Schools	-	5,358,790	5,358,790	-	5,888,718	5,888,718	-
Treasurer Salt River Nursing Home District	-	298,480	298,480	-	328,827	328,827	-
Treasurer Clarence Nursing Home District	-	59,666	59,666	-	62,883	62,883	-
Treasurer Salt River Ambulance District	-	186,279	186,279	-	209,041	209,041	-
Treasurer Monroe City Ambulance District	-	20,944	20,944	-	19,199	19,199	-
Treasurer Shelby County Health Unit District	-	309,201	309,201	-	336,965	336,965	-
Treasurer Shelbina Fire Protection District	-	133,384	133,384	-	156,206	156,206	-
Treasurer Western Lewis County Fire Protection District	-	1,666	1,666	-	1,724	1,724	-
Treasurer Shelbina Special Road District	-	102,500	102,500	-	127,591	127,591	-
Treasurer Cities	-	89,061	89,061	-	95,282	95,282	-
Recorder of Deeds	-	39,562	39,562	-	53,000	53,000	-
Sheriff	-	51,424	51,424	-	302,024	302,024	-
County Collector	2,110,079	12,651,707	10,801,254	3,960,532	11,593,207	8,600,091	6,953,648
Public Administrator	563,069	1,445,491	887,705	1,120,855	639,272	584,553	1,175,574
Prosecuting Attorney	3	11,898	11,898	3	43,690	36,891	6,802
County Clerk Employee Fund	179	336	442	73	498	336	235
Total	<u>\$ 2,715,826</u>	<u>\$ 21,249,553</u>	<u>\$ 18,849,460</u>	<u>\$ 5,115,919</u>	<u>\$ 20,380,630</u>	<u>\$ 17,326,291</u>	<u>\$ 8,170,258</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

SHELBY COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019 and 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Shelby County, Missouri (“County”) is governed by a three-member board of commissioners. In addition to the three board members, there are ten elected Constitutional Officers: Assessor, Circuit Clerk, Collector, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder, Sheriff, and Treasurer.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Government Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

The County’s operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of Shelby County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County’s legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk and all funds under their control.

B. Basis of Presentation

Governmental Funds – Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County’s funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County’s expendable financial resources are accounted for through governmental funds.

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County’s custodial funds.

C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law. A budget was not adopted for the Shelby County Improvement Corporation Fund in 2019 and 2020.
10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the following funds:

	2020	2019
Prosecuting Attorney Income Tax	✓	N/A
DARE	N/A	✓
Shelby County Improvement Corporation	N/A	✓

- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2020 and 2019, for purposes of taxation were:

	2020	2019
Real Estate	\$ 60,251,865	\$ 59,481,281
Personal Property	35,469,724	35,752,444
Railroad and Utilities	37,424,206	37,041,980
Total	<u>\$ 133,145,795</u>	<u>\$ 132,275,705</u>

For calendar years 2020 and 2019, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	2020	2019
General Revenue	\$ 0.3950	\$ 0.3950
Special Road & Bridge	0.3500	0.3500

F. Cash Deposits and Cash Equivalents

Deposits and cash equivalents are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, purchased at a price at or below par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and cash equivalent balances are presented in Note 2.

G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and

long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

2. CASH AND CASH EQUIVALENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Cash Equivalents" caption. Cash and cash equivalents include deposits and short-term investments with maturities that are less than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2020, the County had the following cash and cash equivalent and investment balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents - Governmental Funds	\$ 1,983,349	\$ 2,225,284	\$ 250,006
Cash and Cash Equivalents	\$ 7,199,669	\$ 3,622,760	\$ 470,291
Investments	<u>970,589</u>	<u>970,589</u>	<u>-</u>
Total Fiduciary Funds	<u>\$ 8,170,258</u>	<u>\$ 4,593,349</u>	<u>\$ 470,291</u>

At December 31, 2019, the County had the following cash and cash equivalent and investment balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents - Governmental Funds	\$ 1,693,232	\$ 1,707,750	\$ 250,000
Cash and Cash Equivalents	\$ 4,171,168	\$ 2,540,105	\$ 432,196
Investments	<u>944,751</u>	<u>944,751</u>	<u>-</u>
Total Fiduciary Funds	<u>\$ 5,115,919</u>	<u>\$ 3,484,856</u>	<u>\$ 432,196</u>

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2020 and 2019 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name, except for \$970,589 and \$944,751 as of December 31, 2020 and 2019, respectively. The Public Administrator held the balances in non-FDIC eligible investment accounts on behalf of individual wards.

3. COUNTY EMPLOYEES' RETIREMENT PLANS

A. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

1) Plan Description

The Retirement Fund is a cost-sharing multiple employers defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the Fund and the investment of the Fund are vested in a board of directors of eleven persons.

2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the Fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, www.mocerf.org.

3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002. During 2020 and 2019, the County collected and remitted to CERF employee withholdings of \$64,247 and \$60,689, respectively, for the years then ended.

B. Prosecuting Attorney Retirement Fund

In accordance with Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$3,366 and \$3,366, respectively, for the years ended December 31, 2020, and 2019.

C. Other Retirement Plan

Shelby County has a voluntary 457(b) plan which is paid by a deduction from employee's salary. These contributions qualify under the Internal Revenue Code and are tax exempt. Employee contributions collected and remitted by the County for the years ended December 31, 2020 and 2019 were \$33,461 and \$33,879, respectively.

4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

5. CLAIMS, COMMITMENT AND CONTINGENCIES

A. Compensated Absences

The County provides full-time employees with seven or eight hours of sick leave per month depending on their normal day. The County allows employees to carry forward sick leave from one year to the next, but sick leave may not be accrued beyond sixty days in total. Upon termination, employees will not be compensated for any unused sick leave. Paid vacation is accrued for every employee, and accrues at the rate of five days per year up to twenty-two days per year depending on length of employment. However, employees may not carry over unused vacation from one year to the next. Employees are not compensated for forfeited vacation. Upon termination, employees are compensated for unused vacation.

B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

6. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections which are intended to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation Trust. The County purchases workers' compensation insurance through this fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

7. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2020, to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through August 16, 2021, the date the financial statements were available to be issued.

COMPLIANCE SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the County Commission and
Officeholders of Shelby County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Shelby County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2019 and 2020, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements, which collectively comprise Shelby County, Missouri's basic financial statements and have issued our report thereon dated August 16, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Shelby County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Shelby County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Shelby County, Missouri's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control described in the accompanying schedule of findings and questioned costs as items 2020-001 and 2020-002 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Shelby County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Shelby County, Missouri's Response to Findings

Shelby County, Missouri's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Shelby County, Missouri's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 16, 2021

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the County Commission and
Officeholders of Shelby County, Missouri

Report on Compliance for Each Major Federal Program

We have audited Shelby County, Missouri's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Shelby County, Missouri's major federal programs for the years ended December 31, 2019 and 2020. Shelby County, Missouri's major programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Shelby County, Missouri's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Shelby County, Missouri's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Shelby County, Missouri's compliance.

Opinion on Each Major Federal Program

In our opinion, Shelby County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2019 and 2020.

Report on Internal Control over Compliance

Management of Shelby County, Missouri is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Shelby County, Missouri's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Shelby County, Missouri's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purposes.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 16, 2021

SHELBY COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			2019	2020
	U.S. DEPARTMENT OF AGRICULTURE			
	Direct Program -			
10.766	Community Facilities Loans and Grants		\$ 55,000	\$ -
	U.S. DEPARTMENT OF JUSTICE			
	Passed through Missouri Department of Public Safety -			
16.575	Crime Victim Assistance	n/a	36,807	36,109
	U. S. DEPARTMENT OF TRANSPORTATION			
	Passed through Missouri Department of Transportation -			
20.205	Highway Planning and Construction (Cluster)	BRO-B102(23)	10,961	405,415
	U.S. DEPARTMENT OF THE TREASURY			
	Passed through Missouri State Treasurer -			
21.019	COVID-19 - Coronavirus Relief Fund	253-00195	-	647,094
	ELECTION ASSISTANCE COMMISSION			
	Passed through Missouri Secretary of State -			
90.401	Help America Vote Act Requirements Payments	n/a	1,808	1,800
90.404	COVID-19 - HAVA Election Security Grants	n/a	-	20,000
	DEPARTMENT OF HOMELAND SECURITY			
	Passed through Missouri Department of Public Safety -			
97.036	Disaster Grants - Public Assistance (Presidentially-Declared Disasters)	FEMA-4451-DR-MO	-	149,635
	Total Expenditures of Federal Awards		<u>\$ 104,576</u>	<u>\$ 1,260,053</u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards

SHELBY COUNTY, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2019 AND 2020

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Shelby County, Missouri for the years ended December 31, 2020 and 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The County has elected not to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance.

NOTE C – SUBRECIPIENTS

The County did not pass any federal awards through to subrecipients during the years ended December 31, 2020 and 2019.

NOTE D – LOAN PROGRAMS

During 2019, the County received a \$40,000 loan from the USDA under CFDA 10.766. The loan was repaid in December 2019, there was no balance outstanding at either December 2019 or 2020.

SHELBY COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2019 AND 2020

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements:

Type of Auditor’s Report Issued: Unmodified

Internal Control Over Financial Reporting:

- Material weakness(es) identified? Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? X Yes None Reported
- Noncompliance material to financial statements noted? Yes X No

Federal Awards:

Internal Control Over Major Programs:

- Material weakness(es) identified? Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

Type of Auditor’s Report Issued on Compliance For Major Programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance section 200.516? Yes X No

Identification of Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.019	COVID-19 - Coronavirus Relief Fund

Dollar Threshold Used to Distinguish Between Type A and Type B Programs: \$750,000

Auditee Qualified as low-risk: Yes X No

SECTION II – FINANCIAL STATEMENTS FINDINGS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

None

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

2020-001: Public Administrator Bank Reconciliations

Criteria: A proper system of internal controls requires proper completion of reconciliation between the accounting system and bank records.

Condition: A review of bank reconciliations for all County elected officials noted that the Public Administrator did not properly perform a complete reconciliation between the accounting system and bank records. We selected a sample of six wards and reviewed all of the monthly bank reconciliations beginning in December 2018 and ending December 2020. Our review noted that a number of outstanding items were not included in the reconciliations, which caused the monthly bank reconciliations to be inaccurate. These outstanding items were identified by reviewing the following months' bank statement. We concluded that a total of 47 items were not included in the monthly bank reconciliations for the selected sample of six wards.

Cause: The Public Administrator had set an automatic payment agreement with their financial institution, which would send out multiple money orders every month to the designated payee. Due to timing differences, the outstanding money orders were not included on the reconciliation performed by the Public Administrator.

Effect: Errors may go undetected and the year-end balance on hand can be miscalculated if proper bank reconciliations are not performed.

Recommendation: We recommend that the Public Administrator set up a notification system with their financial institution for any pending money orders or develop a system to keep track of any outstanding payments.

County's Response: While there have been some instances of outstanding payments not being reconciled for the current month, all payments are being reconciled on the following month bank statement. In the past, I used the date on the check as the date it was paid. Going forward, I will use the date I actually pay the bill, which is typically 7 days earlier than the check date. This 7 day lag allows the bill paying system to generate the check and have the postal service get it to the payee by the designated deliver by date. Making this change should alleviate the problem.

Auditor's Evaluation: The response is appropriate to correct the concern.

2020-002: Internal Control Over Schedule of Expenditures of Federal Awards

Criteria: 2 CFR 200.510(b) requires auditees to prepare a schedule of expenditures of federal awards which must report total federal awards expended during the audit period. At a minimum, the schedule must include: expenditures by individual federal program, name of the pass-through entity and identifying number for awards not received directly from the federal government, and the total amount

provided to subrecipients from each federal program. The County has not implemented proper internal controls to ensure the completeness and accuracy of the SEFA.

Condition: The schedules of expenditures of federal awards (SEFA) reported by the County in the 2019 and 2020 annual budget documents contained errors in amounts of federal expenditures reported. Expenditures by the county were overstated by \$54,925 in 2020 and understated by \$51,056 in 2019.

Discrepancies in amounts reported on the 2020 SEFA and amounts supported by underlying accounting records are summarized as follows:

Federal Agency	CFDA Number	Federal Program	Original SEFA	Supported	Difference
DOJ	16.575	Crime Victim Assistance	\$ 37,421	\$ 36,109	\$ 1,312
Treasury	21.019	Coronavirus Relief Fund	695,707	647,094	48,613
GSA	39.011	CTCL Election Grant	5,000	-	5,000
					<u>\$ 54,925</u>

Discrepancies in amounts reported on the 2019 SEFA and amounts supported by underlying accounting records are summarized as follows:

Federal Agency	CFDA Number	Federal Program	Original SEFA	Supported	Difference
USDA	10.766	Community Facilities Loans and Grants	\$ -	\$ 55,000	\$(55,000)
DOJ	16.575	Crime Victim Assistance	39,863	36,807	3,056
DOT	20.205	Highway Planning and Construction	10,961	10,961	-
EAC	90.401	Help America Vote Act Requirements Payments	2,696	1,808	888
					<u>\$(51,056)</u>

Cause: The County has not implemented a proper system of internal control over SEFA preparation to ensure that federal awards are identified and properly reported. This was caused by both the reporting of the receipt of federal funds rather than the amount expended, and the reporting of non-federal grants onto the SEFA.

Effect: The SEFA presented for audit did not accurately reflect the County's actual expenditures of federal awards for both the years ended December 31, 2020 and 2019.

Recommendation: We recommend that the County implement internal controls to ensure that the SEFA completely and accurately states the expenditures of federal awards of the County each year, such as performing a reconciliation between the SEFA and underlying accounting records.

County's Response: It was brought to my attention during our audit that I had filled out our SEFA form incorrectly. The auditors that were here explained to me how to fill it out correctly. I was under the understanding that I should put the whole amount of money there that we received from the Federal Government not just the amount that was paid out. On the USDA portion I should have just put down what came from the USDA and not the whole amount. That was my mistake.

Now since it has been explained very well to me, and I understand it, I will be able to execute this form correctly in the future.

Auditor's Evaluation: The response is appropriate to correct the concern.

ITEMS OF NONCOMPLIANCE

None noted

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

MANAGEMENT'S RESPONSE TO AUDITOR'S FINDINGS:

- **Summary Schedule of Prior Audit Findings**
 - **Corrective Action Plan**

GLENN EAGAN, Shelbyville
Presiding Commissioner

Tom Shively, Shelbyville
Commissioner Eastern District

Terry Mefford, Clarence
Commissioner Western District

**The County Commission
of Shelby County**
P.O. BOX 186
Shelbyville, Missouri 63469

Commission Phone (573) 633-2181
(Mondays)

Road Phone (573) 633-2291

County Clerk Phone (573) 633-2181

SHELBY COUNTY, MISSOURI
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Shelby County, Missouri on the applicable findings in the prior audit report issued for the two years ended December 31, 2016 and 2015.

There were no prior audit findings.

Office of Public Administrator

Shelby County, Missouri

SHELBY COUNTY, MISSOURI CORRECTIVE ACTION PLAN

Finding Reference Number: 2020-001

Federal Agency: N/A

Program Name: N/A

CFDA Number: N/A

Responsible Official: Susan Wilt, Public Administrator

Views of Responsible Individuals:

While there have been some instances of outstanding payments not being reconciled for the current month, all payments are being reconciled on the following month bank statement. In the past, I used the date on the check as the date it was paid. Going forward, I will use the date I actually pay the bill, which is typically 7 days earlier than the check date. This 7 day lag allows the bill paying system to generate the check and have the postal service get it to the payee by the designated deliver by date. Making this change should alleviate the problem.

Sincerely,

Susan Wilt

Susan Wilt

Shelby County Public Administrator



Sherri Blackford

VOTER REGISTRATION CLERK

Stephanie Bender

COUNTY CLERK

Shelby County Courthouse

P.O. Box 186

Shelbyville, Missouri 63469-0186

(573) 633-2181

FAX (573) 633-1004



Mariah Jones

DEPUTY CLERK

SHELBY COUNTY, MISSOURI CORRECTIVE ACTION PLAN

Finding Reference Number: 2020-002

Federal Agency: N/A

Program Name: N/A

CFDA Number: N/A

Responsible Official: Stephanie Bender, County Clerk

Views of Responsible Individuals:

It was brought to my attention during our audit that I had filled out our SEFA form incorrectly. The auditors that were here explained to me how to fill it out correctly. I was under the understanding that I should put the whole amount of money there that we received from the Federal Government not just the amount that was paid out. On the USDA portion I should of just put down what came from USDA and not the whole amount. That was my mistake.

Now since it has been explained very well to me, and I understand it I will be able to execute this form correctly in the future.

Thank you

Stephanie Bender

Shelby County Clerk

Po Box 186

100 East Main

Shelbyville, Mo 63469

4151 N. Mulberry Drive, Suite 275
Kansas City, Missouri 64116
T: (816) 221.4559
F: (816) 221.4563
E: Admin@McBrideLock.com

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

August 16, 2021

To the County Commission
Shelby County, Missouri

We have audited the regulatory basis financial statements of Shelby County, Missouri for the years ended December 31, 2020 and 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 10, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Shelby County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2019 and 2020. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Since the County is reporting on the cash basis of accounting, there are no particularly sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 16, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis, the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2019 and 2020, we considered Shelby County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We issued our report on our consideration of internal control over financial reporting dated August 16, 2021. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

Sheriff Untimely Deposit of Receipts

A proper system of internal controls requires that receipts should be deposited within a timely manner. A review of the 25 Sheriff's receipts noted five instances where receipts were not deposited in a timely manner, as noted below:

Receipt Amount	Date Received	Date Deposited	Timing Difference
\$ 40	7/18/2020	7/24/2020	6 days
39	8/10/2020	8/18/2020	8 days
39	9/3/2020	9/10/2020	7 days
20	9/9/2020	9/30/2020	21 days
80	10/22/2020	10/30/2020	8 days

The Sheriff separates their receipts depending on how the funds will be turned over. After separation, if the funds are very insignificant then that particular category of receipts will not be deposited until there are more similar receipts received. Receipts that are not timely deposited are at increased risk of misappropriation. We recommend that the Sheriff ensure that receipts are deposited in the bank in a timely manner.

Other Matters

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompany the financial statements but are not Required Supplementary Information (RSI). With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles prescribed or permitted by Missouri law, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the County Commission and management of Shelby County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Morgan County, Missouri

The Office of the State Auditor contracted for an audit of Morgan County's financial statements for the 2 years ended December 31, 2020, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by Stopp & VanHoy, Certified Public Accountants, and Business Advisors, LLC, is attached.

Nicole R. Galloway, CPA
State Auditor

October 2021
Report No. 2021-084



Recommendations in the contracted audit of Morgan County

2020-001	The county periodically review its actual expenditures as compared to budgeted amounts. An amended budget should be prepared and approved as necessary to comply with statutes. Additionally, the county should prepare a budget for all applicable funds.
2020-002	The Morgan County Senate Bill 40 Board review the accuracy of prepared budgets prior to adoption by the Board. Additionally, the Board should continue to monitor budgets on a routine basis in comparison to actual revenues and disbursements to determine if any amendments should be made.
2020-003	The county address various risks in the environment, including the risk of fraud occurring by performing assessments to identify, analyze, and manage these risks.
2020-004	The County Clerk implement the necessary procedures to ensure that the bank balance reconciles to the book balance on a monthly basis.
2020-005	In order to ensure that transfers are properly reported and in balance, we recommend transfers out always be accompanied by an equal transfer in and that the transfers be clearly identified in the accounting system and on the annual budget.
2020-006	Management develop internal controls over reporting and consult with outside accountants, if possible, to ensure an accurate Schedule of Expenditures of Federal Awards (SEFA) is prepared.

**The County of Morgan
Versailles, Missouri
Independent Auditor's Report and Financial Statements
For the years ended December 31, 2020 & 2019**



**The County of Morgan
Versailles, Missouri
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Independent Auditor's Report

To the County Commission and
Officeholders of Morgan County, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of Morgan County, Missouri, as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise Morgan County, Missouri's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed or permitted by Missouri law to demonstrate compliance with the State of Missouri's regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared by Morgan County, Missouri on the basis of accounting practices prescribed or permitted by Missouri law to

demonstrate compliance with the State of Missouri's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in *the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Morgan County, Missouri as of December 31, 2020 and 2019, or changes in financial position or cash flows thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Morgan County, Missouri as of December 31, 2020 and 2019, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the basis of accounting practices prescribed or permitted by Missouri law as described in Note 1.

Other Matters

Other Information

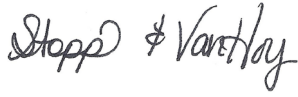
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Morgan County, Missouri's basic financial statements. The Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 16, 2021 on our consideration of Morgan County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an

opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Morgan County, Missouri's internal control over financial reporting and compliance.

A handwritten signature in cursive script, reading "Stopp & Vantley".

Creve Coeur, Missouri
August 16, 2021

The County of Morgan
Versailles, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2020

<u>Fund</u>	Cash and Equivalents January 1, 2020	Receipts 2020	Disbursements 2020	Cash and Equivalents December 31, 2020
General Revenue	\$ 3,493,773	\$ 3,465,022	\$ 2,551,649	\$ 4,407,146
Special Road and Bridge	618,607	1,833,288	1,862,276	589,619
Assessment	231,012	492,235	466,885	256,362
Law Enforcement Training	12,151	1,308	3,652	9,807
Prosecuting Attorney Training	1,113	1,510	1,000	1,623
Johnson Grass	134,876	1,880	2,641	134,115
911	-	656,021	656,021	-
Local Emergency Planning Committee	10,349	-	-	10,349
Prosecuting Attorney Delinquent Sales Tax	7,440	807	-	8,247
Recorder User Fees	43,580	25,425	28,500	40,505
Domestic Violence	5,253	3,169	2,400	6,022
Administrative Handling Cost	10,809	4,613	7,030	8,392
Law Enforcement Sales Tax	2,101,987	3,518,492	3,640,326	1,980,153
NID Debt Service Bond	13,635	21,066	18,421	16,280
NID Ongoing Maintenance & Construction	3,684,451	626,058	5,820	4,304,689
Sheriff Fees	29,468	11,194	3,924	36,738
Election Services	14,945	6,894	-	21,839
County Law Enforcement Restitution	53,125	44,232	53,400	43,957
Sheriff Revolving	65,825	22,188	13,001	75,012
Inmate Security	72,956	199,713	168,460	104,209
Help America Vote Act	25,386	52,380	24,450	53,316
Tax Maintenance	69,437	55,494	43,795	81,136
Little Proctor Road Overlay	112,234	1,565	-	113,799
Coronavirus Relief	-	2,430,791	2,375,568	55,223
Senior Citizens Services Board	133,302	237,713	196,206	174,809
Senate Bill 40 Board	537,807	669,307	485,905	721,209
Total	<u>\$ 11,483,521</u>	<u>\$ 14,382,365</u>	<u>\$ 12,611,330</u>	<u>\$ 13,254,556</u>

See Notes to the Financial Statements

The County of Morgan
Versailles, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2019

<u>Fund</u>	Cash and Equivalents January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Equivalents December 31, 2019
General Revenue	\$ 2,925,004	\$ 2,870,259	\$ 2,301,490	\$ 3,493,773
Special Road and Bridge	625,120	2,147,090	2,153,603	618,607
Assessment	210,056	478,670	457,714	231,012
Law Enforcement Training	11,190	1,951	990	12,151
Prosecuting Attorney Training	943	920	750	1,113
Johnson Grass	135,539	1,451	2,114	134,876
911	38,207	647,931	686,138	-
Local Emergency Planning Committee	10,349	-	-	10,349
Prosecuting Attorney Delinquent Sales Tax	7,312	128	-	7,440
Recorder User Fees	33,422	27,258	17,100	43,580
Domestic Violence	3,855	3,698	2,300	5,253
Administrative Handling Cost	10,524	7,322	7,037	10,809
Law Enforcement Sales Tax	1,725,616	4,187,150	3,810,779	2,101,987
NID Debt Service Bond	25,183	19,892	31,440	13,635
NID Ongoing Maintenance & Construction	3,099,754	584,697	-	3,684,451
Sheriff Fees	25,620	30,876	27,028	29,468
Election Services	8,939	6,006	-	14,945
County Law Enforcement Restitution	52,565	56,460	55,900	53,125
Sheriff Revolving	58,802	13,322	6,299	65,825
Inmate Security	92,205	174,238	193,487	72,956
Help America Vote Act	22,297	3,089	-	25,386
Tax Maintenance	73,575	52,579	56,717	69,437
Little Proctor Road Overlay	111,042	1,192	-	112,234
Coronavirus Relief	-	-	-	-
Senior Citizens Services Board	117,204	216,832	200,734	133,302
Senate Bill 40 Board	383,430	679,559	525,182	537,807
Total	<u>\$ 9,807,753</u>	<u>\$ 12,212,570</u>	<u>\$ 10,536,802</u>	<u>\$ 11,483,521</u>

See Notes to the Financial Statements

The County of Morgan
Versailles, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	General Revenue Fund			
	2020		2019	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	\$ 575,000	\$ 626,796	\$ 600,000	\$ 555,496
Sales Taxes	1,450,000	1,682,467	1,500,000	1,461,350
Intergovernmental	69,000	85,757	94,000	68,854
Charges for Services	592,500	707,917	603,000	610,864
Interest	30,000	53,380	20,000	35,315
Other Receipts	66,900	147,938	81,587	69,980
Transfers In	153,400	160,767	70,000	68,400
Total Receipts	2,936,800	3,465,022	2,968,587	2,870,259
Disbursements				
County Commission	133,549	129,015	130,355	127,504
County Clerk	138,989	129,337	140,049	110,731
Elections	157,600	66,195	36,500	47,751
Buildings and Grounds	88,964	89,164	91,177	79,340
Employee Fringe Benefits	204,100	204,022	200,500	192,526
County Treasurer	50,305	48,709	50,305	48,853
County Collector	153,868	154,267	149,336	147,859
Recorder of Deeds	115,646	120,556	114,862	101,621
Circuit Clerk	60,944	52,282	58,630	50,212
Court Administration	12,000	1,347	10,000	7,504
Public Administrator	99,786	90,285	93,483	86,258
Sheriff	-	-	-	12,100
Prosecuting Attorney	516,193	513,673	470,393	471,571
Juvenile Officer	84,024	74,709	84,024	65,088
County Coroner	55,231	42,200	54,231	34,946
Other Disbursements	692,807	589,343	787,508	490,602
Transfers Out	555,569	246,545	449,684	227,024
Emergency Fund	90,000	-	90,000	-
Total Disbursements	3,209,575	2,551,649	3,011,037	2,301,490
Receipts Over (Under)				
Disbursements	\$ (272,775)	\$ 913,373	\$ (42,450)	\$ 568,769
Cash and Equivalents, Jan 1	3,493,773	3,493,773	2,925,004	2,925,004
Cash and Equivalents, Dec 31	\$ 3,220,998	\$ 4,407,146	\$ 2,882,554	\$ 3,493,773

See Notes to the Financial Statements

The County of Morgan
Versailles, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Special Road and Bridge Fund			
	2020		2019	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ 410,000	\$ 485,101	\$ 845,000	\$ 779,322
Sales Taxes	265,000	273,610	265,000	269,242
Intergovernmental	1,060,000	1,012,966	1,140,000	1,075,599
Charges for Services	-	-	-	-
Interest	8,500	11,519	6,000	8,119
Other Receipts	7,000	46,032	7,000	14,808
Transfers In	150,000	4,060	-	-
Total Receipts	1,900,500	1,833,288	2,263,000	2,147,090
<u>Disbursements</u>				
Salaries	700,000	664,244	682,395	625,787
Employee Fringe Benefits	165,500	175,211	166,000	150,594
Supplies	215,000	185,479	222,000	211,561
Insurance	45,000	67,017	46,000	113,469
Road and Bridge Materials	370,000	356,717	280,000	332,855
Equipment Repairs	95,000	180,682	80,000	99,587
Equipment Purchases	275,000	45,875	750,000	445,365
Road and Bridge Construction	110,000	47,930	175,000	35,079
Other Disbursements	135,000	139,121	142,000	139,306
Transfers Out	-	-	-	-
Total Disbursements	2,110,500	1,862,276	2,543,395	2,153,603
Receipts Over (Under)				
Disbursements	\$ (210,000)	\$ (28,988)	\$ (280,395)	\$ (6,513)
Cash and Equivalents, Jan 1	618,607	618,607	625,120	625,120
Cash and Equivalents, Dec 31	\$ 408,607	\$ 589,619	\$ 344,725	\$ 618,607

See Notes to the Financial Statements

The County of Morgan
Versailles, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Assessment Fund			
	2020		2019	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	448,440	466,724	435,000	463,506
Charges for Services	-	-	-	-
Interest	2,000	5,100	1,500	3,152
Other Receipts	10,000	20,411	10,000	12,012
Transfers In	-	-	-	-
Total Receipts	<u>460,440</u>	<u>492,235</u>	<u>446,500</u>	<u>478,670</u>
<u>Disbursements</u>				
Salaries	329,876	325,771	293,721	291,776
Employee Fringe Benefits	60,900	66,089	63,400	59,125
Materials and Supplies	21,000	24,302	33,000	24,396
Services	86,772	50,620	76,050	82,323
Other Disbursements	1,000	103	1,000	94
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	<u>499,548</u>	<u>466,885</u>	<u>467,171</u>	<u>457,714</u>
Receipts Over (Under)				
Disbursements	\$ (39,108)	\$ 25,350	\$ (20,671)	\$ 20,956
Cash and Equivalents, Jan 1	<u>231,012</u>	<u>231,012</u>	<u>210,056</u>	<u>210,056</u>
Cash and Equivalents, Dec 31	<u>\$ 191,904</u>	<u>\$ 256,362</u>	<u>\$ 189,385</u>	<u>\$ 231,012</u>

See Notes to the Financial Statements

The County of Morgan
Versailles, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Law Enforcement Training Fund				Prosecuting Attorney Training Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	2,000	1,162	2,000	1,822	800	1,491	550	910
Interest	-	146	-	129	10	19	10	10
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>2,000</u>	<u>1,308</u>	<u>2,000</u>	<u>1,951</u>	<u>810</u>	<u>1,510</u>	<u>560</u>	<u>920</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	4,000	3,652	2,000	990	500	1,000	500	750
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>4,000</u>	<u>3,652</u>	<u>2,000</u>	<u>990</u>	<u>500</u>	<u>1,000</u>	<u>500</u>	<u>750</u>
Receipts Over (Under)								
Disbursements	\$ (2,000)	\$ (2,344)	\$ -	\$ 961	\$ 310	\$ 510	\$ 60	\$ 170
Cash and Equivalents, Jan 1	<u>12,151</u>	<u>12,151</u>	<u>11,190</u>	<u>11,190</u>	<u>1,113</u>	<u>1,113</u>	<u>943</u>	<u>943</u>
Cash and Equivalents, Dec 31	<u>\$ 10,151</u>	<u>\$ 9,807</u>	<u>\$ 11,190</u>	<u>\$ 12,151</u>	<u>\$ 1,423</u>	<u>\$ 1,623</u>	<u>\$ 1,003</u>	<u>\$ 1,113</u>

See Notes to the Financial Statements

The County of Morgan
Versailles, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Johnson Grass Fund				911 Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	325,946	408,528	298,946	420,676
Interest	1,200	1,880	1,200	1,451	-	104	-	231
Other Receipts	-	-	-	-	-	844	-	-
Transfers In	-	-	-	-	405,569	246,545	449,684	227,024
Total Receipts	1,200	1,880	1,200	1,451	731,515	656,021	748,630	647,931
Disbursements								
Salaries	3,000	1,578	3,000	1,268	488,077	448,270	496,230	451,641
Employee Fringe Benefits	173	120	173	97	96,400	56,942	100,700	69,675
Materials and Supplies	650	250	650	374	6,500	6,569	8,500	9,215
Services	2,400	693	2,400	375	24,350	35,276	22,200	35,553
Other Disbursements	-	-	-	-	50,000	50,075	50,000	46,497
Capital Outlay	-	-	-	-	66,188	58,889	71,000	73,557
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	6,223	2,641	6,223	2,114	731,515	656,021	748,630	686,138
Receipts Over (Under)								
Disbursements	\$ (5,023)	\$ (761)	\$ (5,023)	\$ (663)	\$ -	\$ -	\$ -	\$ (38,207)
Cash and Equivalents, Jan 1	134,876	134,876	135,539	135,539	-	-	38,207	38,207
Cash and Equivalents, Dec 31	\$ 129,853	\$ 134,115	\$ 130,516	\$ 134,876	\$ -	\$ -	\$ 38,207	\$ -

See Notes to the Financial Statements

The County of Morgan
Versailles, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Local Emergency Planning Committee Fund				Prosecuting Attorney Delinquent Sales Tax Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	3,000	-	3,000	-	-	-	-	-
Charges for Services	-	-	-	-	50	700	150	50
Interest	-	-	-	-	73	107	65	78
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>123</u>	<u>807</u>	<u>215</u>	<u>128</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	3,000	-	3,000	-	-	-	-	-
Services	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ -	\$ -	\$ -	\$ 123	\$ 807	\$ 215	\$ 128
Cash and Equivalents, Jan 1	<u>10,349</u>	<u>10,349</u>	<u>10,349</u>	<u>10,349</u>	<u>7,440</u>	<u>7,440</u>	<u>7,312</u>	<u>7,312</u>
Cash and Equivalents, Dec 31	<u>\$ 10,349</u>	<u>\$ 10,349</u>	<u>\$ 10,349</u>	<u>\$ 10,349</u>	<u>\$ 7,563</u>	<u>\$ 8,247</u>	<u>\$ 7,527</u>	<u>\$ 7,440</u>

See Notes to the Financial Statements

The County of Morgan
Versailles, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Recorder User Fees Fund				Domestic Violence Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	25,000	24,883	30,000	26,903	4,000	3,104	4,000	3,665
Interest	350	542	100	355	10	65	10	33
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>25,350</u>	<u>25,425</u>	<u>30,100</u>	<u>27,258</u>	<u>4,010</u>	<u>3,169</u>	<u>4,010</u>	<u>3,698</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	31,000	28,500	31,000	17,100	4,500	2,400	4,200	2,300
Other Disbursements	-	-	-	-	500	-	500	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>31,000</u>	<u>28,500</u>	<u>31,000</u>	<u>17,100</u>	<u>5,000</u>	<u>2,400</u>	<u>4,700</u>	<u>2,300</u>
Receipts Over (Under)								
Disbursements	\$ (5,650)	\$ (3,075)	\$ (900)	\$ 10,158	\$ (990)	\$ 769	\$ (690)	\$ 1,398
Cash and Equivalents, Jan 1	<u>43,580</u>	<u>43,580</u>	<u>33,422</u>	<u>33,422</u>	<u>5,253</u>	<u>5,253</u>	<u>3,855</u>	<u>3,855</u>
Cash and Equivalents, Dec 31	<u>\$ 37,930</u>	<u>\$ 40,505</u>	<u>\$ 32,522</u>	<u>\$ 43,580</u>	<u>\$ 4,263</u>	<u>\$ 6,022</u>	<u>\$ 3,165</u>	<u>\$ 5,253</u>

See Notes to the Financial Statements

The County of Morgan
Versailles, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Administrative Handling Cost Fund				Law Enforcement Sales Tax Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	1,300,000	1,581,934	1,300,000	1,421,337
Intergovernmental	-	-	-	-	30,000	100,458	30,000	30,581
Charges for Services	7,400	4,495	10,000	7,242	2,245,000	1,724,309	2,440,000	2,652,968
Interest	75	118	50	80	18,000	27,777	10,000	19,942
Other Receipts	-	-	-	-	30,000	58,330	31,000	52,322
Transfers In	-	-	-	-	-	25,684	-	10,000
Total Receipts	7,475	4,613	10,050	7,322	3,623,000	3,518,492	3,811,000	4,187,150
Disbursements								
Salaries	-	-	-	-	2,509,359	2,417,922	2,391,634	2,432,277
Employee Fringe Benefits	-	-	-	-	374,400	377,522	391,800	399,128
Materials and Supplies	-	-	-	-	127,500	94,190	139,500	121,967
Services	7,050	7,030	7,050	7,037	435,000	370,815	611,000	545,362
Other Disbursements	-	-	-	-	88,000	79,319	93,000	75,061
Capital Outlay	-	-	-	-	170,000	300,558	257,000	236,984
Transfers Out	-	-	-	-	75,000	-	-	-
Total Disbursements	7,050	7,030	7,050	7,037	3,779,259	3,640,326	3,883,934	3,810,779
Receipts Over (Under)								
Disbursements	\$ 425	\$ (2,417)	\$ 3,000	\$ 285	\$ (156,259)	\$ (121,834)	\$ (72,934)	\$ 376,371
Cash and Equivalents, Jan 1	10,809	10,809	10,524	10,524	2,101,987	2,101,987	1,725,616	1,725,616
Cash and Equivalents, Dec 31	\$ 11,234	\$ 8,392	\$ 13,524	\$ 10,809	\$ 1,945,728	\$ 1,980,153	\$ 1,652,682	\$ 2,101,987

See Notes to the Financial Statements

The County of Morgan
Versailles, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	NID Debt Service Bond Fund				NID Ongoing Maintenance & Construction Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ 20,000	\$ 21,034	\$ 20,000	\$ 19,833	\$ 575,000	\$ 585,361	\$ 575,000	\$ 561,840
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	50	32	50	59	5,000	40,697	5,000	22,857
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	20,050	21,066	20,050	19,892	580,000	626,058	580,000	584,697
Disbursements								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	13,434	580,000	5,820	580,000	-
Debt Service	20,000	18,421	20,000	18,006	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	20,000	18,421	20,000	31,440	580,000	5,820	580,000	-
Receipts Over (Under)								
Disbursements	\$ 50	\$ 2,645	\$ 50	\$ (11,548)	\$ -	\$ 620,238	\$ -	\$ 584,697
Cash and Equivalents, Jan 1	13,635	13,635	25,183	25,183	3,684,451	3,684,451	3,099,754	3,099,754
Cash and Equivalents, Dec 31	\$ 13,685	\$ 16,280	\$ 25,233	\$ 13,635	\$ 3,684,451	\$ 4,304,689	\$ 3,099,754	\$ 3,684,451

See Notes to the Financial Statements

The County of Morgan
Versailles, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Sheriff Fees Fund				Election Services Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	26,000	10,744	18,000	30,588	5,000	6,691	5,000	5,905
Interest	100	450	100	288	50	203	50	101
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	26,100	11,194	18,100	30,876	5,050	6,894	5,050	6,006
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	3,000	-	3,000	5,000	-	5,000	-
Services	26,000	924	7,000	3,578	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	20,450	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	26,000	3,924	7,000	27,028	5,000	-	5,000	-
Receipts Over (Under)								
Disbursements	\$ 100	\$ 7,270	\$ 11,100	\$ 3,848	\$ 50	\$ 6,894	\$ 50	\$ 6,006
Cash and Equivalents, Jan 1	29,468	29,468	25,620	25,620	14,945	14,945	8,939	8,939
Cash and Equivalents, Dec 31	<u>\$ 29,568</u>	<u>\$ 36,738</u>	<u>\$ 36,720</u>	<u>\$ 29,468</u>	<u>\$ 14,995</u>	<u>\$ 21,839</u>	<u>\$ 8,989</u>	<u>\$ 14,945</u>

See Notes to the Financial Statements

The County of Morgan
Versailles, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	County Law Enforcement Restitution Fund				Sheriff Revolving Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	53,400	43,590	45,000	55,964	5,000	20,212	5,000	11,780
Interest	450	642	400	496	250	936	250	632
Other Receipts	-	-	-	-	1,000	1,040	1,000	910
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	53,850	44,232	45,400	56,460	6,250	22,188	6,250	13,322
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	-	-	-	2,500	10,000	13,001	10,000	6,299
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	53,400	53,400	45,000	53,400	-	-	-	-
Total Disbursements	53,400	53,400	45,000	55,900	10,000	13,001	10,000	6,299
Receipts Over (Under)								
Disbursements	\$ 450	\$ (9,168)	\$ 400	\$ 560	\$ (3,750)	\$ 9,187	\$ (3,750)	\$ 7,023
Cash and Equivalents, Jan 1	53,125	53,125	52,565	52,565	65,825	65,825	58,802	58,802
Cash and Equivalents, Dec 31	\$ 53,575	\$ 43,957	\$ 52,965	\$ 53,125	\$ 62,075	\$ 75,012	\$ 55,052	\$ 65,825

See Notes to the Financial Statements

The County of Morgan
Versailles, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Inmate Security Fund				Help America Vote Act Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	22,472	-	-
Charges for Services	154,000	165,141	120,000	173,462	-	29,418	-	2,864
Interest	500	1,093	500	776	-	490	-	225
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	33,479	-	-	-	-	-	-
Total Receipts	154,500	199,713	120,500	174,238	-	52,380	-	3,089
Disbursements								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	30,000	16,647	30,000	29,474	-	-	-	-
Services	10,000	7,722	10,000	6,931	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	150,000	144,091	60,000	157,082	-	24,450	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	190,000	168,460	100,000	193,487	-	24,450	-	-
Receipts Over (Under)								
Disbursements	\$ (35,500)	\$ 31,253	\$ 20,500	\$ (19,249)	\$ -	\$ 27,930	\$ -	\$ 3,089
Cash and Equivalents, Jan 1	72,956	72,956	92,205	92,205	25,386	25,386	22,297	22,297
Cash and Equivalents, Dec 31	\$ 37,456	\$ 104,209	\$ 112,705	\$ 72,956	\$ 25,386	\$ 53,316	\$ 22,297	\$ 25,386

See Notes to the Financial Statements

The County of Morgan
Versailles, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Tax Maintenance Fund				Little Proctor Road Overlay Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	52,200	55,150	46,600	52,229	-	-	-	-
Interest	400	344	400	350	-	1,565	-	1,192
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	52,600	55,494	47,000	52,579	-	1,565	-	1,192
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	3,800	3,367	3,500	2,001	-	-	-	-
Services	1,875	1,352	1,908	4,524	-	-	-	-
Other Disbursements	5,500	7,243	5,000	5,072	-	-	-	-
Capital Outlay	10,760	6,833	16,500	20,120	-	-	-	-
Transfers Out	25,000	25,000	25,000	25,000	-	-	-	-
Total Disbursements	46,935	43,795	51,908	56,717	-	-	-	-
Receipts Over (Under)								
Disbursements	\$ 5,665	\$ 11,699	\$ (4,908)	\$ (4,138)	\$ -	\$ 1,565	\$ -	\$ 1,192
Cash and Equivalents, Jan 1	69,437	69,437	73,575	73,575	112,234	112,234	111,042	111,042
Cash and Equivalents, Dec 31	<u>\$ 75,102</u>	<u>\$ 81,136</u>	<u>\$ 68,667</u>	<u>\$ 69,437</u>	<u>\$ 112,234</u>	<u>\$ 113,799</u>	<u>\$ 111,042</u>	<u>\$ 112,234</u>

See Notes to the Financial Statements

The County of Morgan
Versailles, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Coronavirus Relief Fund				Senior Citizens Services Board Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 210,000	\$ 237,321	\$ 204,000	\$ 216,241
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	2,419,959	2,419,959	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	10,832	-	-	510	392	510	591
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>2,419,959</u>	<u>2,430,791</u>	<u>-</u>	<u>-</u>	<u>210,510</u>	<u>237,713</u>	<u>204,510</u>	<u>216,832</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	-	-	-	-	202,500	196,206	181,840	200,734
Other Disbursements	2,419,959	2,229,978	-	-	50,000	-	50,000	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	145,590	-	-	-	-	-	-
Total Disbursements	<u>2,419,959</u>	<u>2,375,568</u>	<u>-</u>	<u>-</u>	<u>252,500</u>	<u>196,206</u>	<u>231,840</u>	<u>200,734</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ 55,223	\$ -	\$ -	\$ (41,990)	\$ 41,507	\$ (27,330)	\$ 16,098
Cash and Equivalents, Jan 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>133,302</u>	<u>133,302</u>	<u>117,204</u>	<u>117,204</u>
Cash and Equivalents, Dec 31	<u>\$ -</u>	<u>\$ 55,223</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,312</u>	<u>\$ 174,809</u>	<u>\$ 89,874</u>	<u>\$ 133,302</u>

See Notes to the Financial Statements

The County of Morgan
Versailles, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Senate Bill 40 Board Fund			
	2020		2019	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ 217,732	\$ 238,241	\$ 218,415	\$ 217,047
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	375,000	423,590	375,000	452,372
Interest	1,680	355	1,200	-
Other Receipts	-	7,121	12,000	10,140
Transfers In	-	-	-	-
Total Receipts	<u>594,412</u>	<u>669,307</u>	<u>606,615</u>	<u>679,559</u>
<u>Disbursements</u>				
Salaries	320,465	251,442	320,465	235,628
Employee Fringe Benefits	-	52,389	-	44,879
Materials and Supplies	4,550	5,735	4,550	3,901
Services	257,485	164,075	288,685	222,145
Other Disbursements	-	-	-	-
Capital Outlay	28,300	12,264	28,300	18,629
Transfers Out	-	-	-	-
Total Disbursements	<u>610,800</u>	<u>485,905</u>	<u>642,000</u>	<u>525,182</u>
Receipts Over (Under)				
Disbursements	\$ (16,388)	\$ 183,402	\$ (35,385)	\$ 154,377
Cash and Equivalents, Jan 1	<u>537,807</u>	<u>537,807</u>	<u>383,430</u>	<u>383,430</u>
Cash and Equivalents, Dec 31	<u>\$ 521,419</u>	<u>\$ 721,209</u>	<u>\$ 348,045</u>	<u>\$ 537,807</u>

See Notes to the Financial Statements

The County of Morgan
Versailles, Missouri
Statements of Assets and Liabilities Arising From Cash Transactions
Custodial Funds - Regulatory Basis
December 31, 2020 & 2019

2020							
	County Clerk	Collector	Recorder	Sheriff	Prosecuting Attorney	Treasurer	Total
Assets							
Cash and Equivalents	\$ 15,001	\$ 17,691,289	\$ 35,414	\$ 71,843	\$ 18,755	\$ 190,172	\$ 18,022,474
Total Assets	15,001	17,691,289	35,414	71,843	18,755	190,172	18,022,474
Liabilities and Fund Balances							
Total Liabilities	15,001	17,691,289	35,414	71,843	18,755	190,172	18,022,474
	15,001	17,691,289	35,414	71,843	18,755	190,172	18,022,474
Fund Balances	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	\$ 15,001	\$ 17,691,289	\$ 35,414	\$ 71,843	\$ 18,755	\$ 190,172	\$ 18,022,474
2019							
	County Clerk	Collector	Recorder	Sheriff	Prosecuting Attorney	Treasurer	Total
Assets							
Cash and Equivalents	\$ 35,540	\$ 18,036,883	\$ 20,766	\$ 94,463	\$ 17,193	\$ 216,406	\$ 18,421,251
Total Assets	35,540	18,036,883	20,766	94,463	17,193	216,406	18,421,251
Liabilities and Fund Balances							
Total Liabilities	35,540	18,036,883	20,766	94,463	17,193	216,406	\$ 18,421,251
	35,540	18,036,883	20,766	94,463	17,193	216,406	18,421,251
Fund Balances	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	\$ 35,540	\$ 18,036,883	\$ 20,766	\$ 94,463	\$ 17,193	\$ 216,406	\$ 18,421,251

See Notes to the Financial Statements

**The County of Morgan
Versailles, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 1 - Summary of Significant Accounting Policies

Organized in 1833, the county of Morgan was named after Revolutionary War General Daniel Morgan. It is a third-class county, and the county seat is Versailles. Morgan County's government is composed of a three-member county commission and the following separately elected Constitutional Officers: County Clerk, Collector, Treasurer, Circuit Clerk, Recorder of Deeds, Sheriff, Assessor, Coroner, Public Administrator and Prosecuting Attorney.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of Morgan County, Missouri, the Morgan County Senior Citizens Services Board, and the Morgan County Senate Bill 40 Board.

Morgan County's operations include tax assessments and collections, state/county courts, county recorder, public safety, transportation, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of Morgan County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise Morgan County's legal entity. The Morgan County Senior Citizens Services Board and the Morgan County Senate Bill 40 Board are controlled by separate boards and are also included under the control of Morgan County.

Certain elected County officials, such as the County Collector, Treasurer, and Sheriff, collect and hold monies in a trustee capacity as an agent of an individual, taxing units, or other governments. These assets, which are held by these officeholders for the sole benefit of external parties, are included in the Statements of Assets and Liabilities Arising from Cash Transactions - Custodial Funds - Regulatory Basis.

Basis of Presentation

The accompanying financial statements present the receipts, disbursements, and changes in cash of all funds of Morgan County, Missouri, and the comparisons of such information with the corresponding budgeted information for all funds of the County. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission or an elected county official. The General Revenue Fund is the County's general operation fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

Basis of Accounting

The financial statements were prepared using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America. The effects of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

The County of Morgan
Versailles, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019

Note 1 - Summary of Significant Accounting Policies (continued)

Basis of Accounting (continued)

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation, bonds, and obligations under capital leases), and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If Morgan County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

Budget and Budgetary Accounting

In accordance with Chapter 50 RSMo, Morgan County adopts a budget for each governmental fund.

On or before January 15th, each elected official and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.

A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.

Prior to February 1, the budget is legally enacted by a vote of the County Commission.

Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.

Budgets are prepared and adopted on the cash basis of accounting.

During the audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following funds had actual expenditures that exceeded budgeted expenditures in 2020: Prosecuting Attorney Training Fund and Sheriff Revolving Fund. The following funds had actual expenditures that exceeded budgeted expenditures in 2019: Prosecuting Attorney Training Fund, NID Debt Service Bond Fund, Sheriff Fees Fund, County Law Enforcement Restitution Fund, Inmate Security Fund, and Tax Maintenance Fund. The following funds did not have a budget prepared in 2020 and 2019: Help America Vote Act Fund and Little Proctor Road Overlay Fund.

The County of Morgan
Versailles, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019

Note 1 - Summary of Significant Accounting Policies (continued)

Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuation of the tangible taxable property, included within Morgan County's boundaries for the calendar year 2020 and 2019, respectively, for the purposes of County taxation was as follows:

	<u>2020</u>	<u>2019</u>
Real Estate	\$ 415,192,730	\$ 410,216,200
Personal Property	95,175,261	91,377,079
Railroad and Utilities	39,212,964	33,417,089
	<u>\$ 549,580,955</u>	<u>\$ 535,010,368</u>

The tax levy per \$100 assessed valuation of tangible taxable property for the calendar year 2020 and 2019, respectively, for the purpose of County taxation, was as follows:

	<u>2020</u>	<u>2019</u>
General Revenue	\$ 0.1100	\$ 0.1100
Special Road and Bridge	0.1327	0.1313
Senior Citizens Services Board	0.0423	0.0423
Senate Bill 40 Board	0.0423	0.0423

The County also receives sales tax collected by the State and remitted based on the County's sales tax rate to the total sales tax collected in the County.

Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer's funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investments shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in Morgan County's name at third-party banking institutions. Details of these cash balances are presented in Note 2.

**The County of Morgan
Versailles, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 1 - Summary of Significant Accounting Policies (continued)

Interfund Transactions

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing.

Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

Note 2 - Deposits and Investments

Morgan County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed on the statement of receipts, disbursements, and changes in cash arising from cash transactions as "Cash and Equivalents". Cash held for others is displayed on the statement of assets and liabilities arising from cash transactions as "Cash and Equivalents."

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits.

The bank balances and carrying values of deposits and investments shown below are included in the financial statements at December 31, 2020, as follows:

	<u>Carrying Value</u>	<u>Bank Balances</u>
Deposits	\$ 29,550,366	\$ 27,609,669
Investments	<u>1,726,664</u>	<u>1,726,664</u>
Total Deposits and Investments as of December 31, 2020	<u><u>\$ 31,277,030</u></u>	<u><u>\$ 29,336,333</u></u>
Total Cash and Equivalents - Governmental Funds	\$ 13,254,556	
Total Cash and Equivalents - Agency Funds	<u>18,022,474</u>	
	<u><u>\$ 31,277,030</u></u>	

The bank balances and carrying values of deposits and investments shown below are included in the financial statements at December 31, 2019, as follows:

	<u>Carrying Value</u>	<u>Bank Balances</u>
Deposits	\$ 28,214,872	\$ 26,135,376
Investments	<u>1,689,900</u>	<u>1,689,900</u>
Total Deposits and Investments as of December 31, 2019	<u><u>\$ 29,904,772</u></u>	<u><u>\$ 27,825,276</u></u>
Total Cash and Equivalents - Governmental Funds	\$ 11,483,521	
Total Cash and Equivalents - Agency Funds	<u>18,421,251</u>	
	<u><u>\$ 29,904,772</u></u>	

The County of Morgan
Versailles, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019

Note 2 - Deposits and Investments (continued)

Custodial Credit Risk - Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. At December 31, 2020, \$503,111 of Morgan County's deposits were not properly insured. At December 31, 2019, \$487,087 of Morgan County's deposits were not properly insured. The remainder of Morgan County's deposits were covered by the Federal Deposit Insurance Company (FDIC) or were collateralized.

Custodial Credit Risk - Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party that sold the security to Morgan County or its agent but not in the government's name. Morgan County does not have a policy for custodial credit risk relating to investments.

All investments, evidenced by individual securities, are registered in the name of Morgan County or of a type that are not exposed to custodial credit risk.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Morgan County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by Morgan County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U. S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). Morgan County has no policy in place to minimize the risk of loss resulting from over concentration of assets of a specific maturity, specific issuer or specific class of securities.

The following investments represent more than 5%, individually, of total investments:

Issuer	Investment Type	2020 Balance	% of Portfolio	2019 Balance	% of Portfolio
Citizens Bank of Eldon	Cert. of Deposit	\$ 984,381	57%	\$ 968,017	57%
Community Point Bank	Cert. of Deposit	742,283	43%	721,883	43%

The County of Morgan
Versailles, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019

Note 3 - Interfund Transfers

Transfers between funds for the years ended December 31, 2020 and 2019 are as follows:

Fund	2020		2019	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Revenue	\$ 160,767	\$ 246,545	\$ 68,400	\$ 227,024
Special Road and Bridge	4,060	-	-	-
911	246,545	-	227,024	-
Law Enforcement Sales Tax	25,684	-	10,000	-
County Law Enforcement Restitution	-	53,400	-	53,400
Inmate Security	33,479	-	-	-
Tax Maintenance	-	25,000	-	25,000
Coronavirus Relief	-	145,590	-	-
Total	<u>\$ 470,535</u>	<u>\$ 470,535</u>	<u>\$ 305,424</u>	<u>\$ 305,424</u>

Note 4 - Long-Term Debt

Limited General Obligation Bonds

In 2006, Morgan County issued \$222,000 in Limited General Obligation Bonds for the purpose of capital improvements located within the Saddle Road Neighborhood Improvement District. The Bonds are paid through a special assessment that is assessed on the benefitted properties located within the District. Principal and interest payments are due annually on March 1 with interest payable at 4.875%.

Balance at 12/31/18	Amount Borrowed	Amount Repaid	Balance at 12/31/19	Amount Borrowed	Amount Repaid	Balance at 12/31/20
<u>\$ 115,000</u>	<u>\$ -</u>	<u>\$ (12,000)</u>	<u>\$ 103,000</u>	<u>\$ -</u>	<u>\$ (13,000)</u>	<u>\$ 90,000</u>

Interest expense for the years ended December 31, 2020 and 2019 was \$5,421 and \$6,006, respectively.

Future minimum payments due on the Series 2006 Limited General Obligation Bonds are as follows:

Year	Principal	Interest	Total
2021	\$ 13,000	\$ 4,387	\$ 17,387
2022	14,000	3,754	17,754
2023	15,000	3,071	18,071
2024	15,000	2,340	17,340
2025	16,000	1,609	17,609
2026	17,000	829	17,829
	<u>\$ 90,000</u>	<u>\$ 15,990</u>	<u>\$ 105,990</u>

Principal payments made on the Series 2006 Limited General Obligation Bonds are made from the NID Debt Service Bond Fund.

**The County of Morgan
Versailles, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 4 - Long-Term Debt (continued)

Lease Purchase Agreements

In 2012, the County entered into a \$229,070 lease purchase agreement with U.S. Bank for 911 Equipment, payable in monthly installments of \$5,437 with a final payment due November 7, 2019. The lease agreement carries an interest rate of 2.035%. This lease was paid in full in 2019.

In 2012, the County entered into a \$487,527 lease purchase agreement with U.S. Bank for 911 Equipment, payable in monthly installments of \$6,177 with a final payment due October 20, 2019. The lease agreement carries an interest rate of 1.781%. This lease was paid in full in 2019.

Balance at 12/31/18	Amount Borrowed	Amount Repaid	Balance at 12/31/19	Amount Borrowed	Amount Repaid	Balance at 12/31/20
\$ 115,139	\$ -	\$ (115,139)	\$ -	\$ -	\$ -	\$ -

Interest expense for the years ended December 31, 2020 and 2019 was \$0 and \$1,004, respectively.

Note 5 - County Employees' Retirement Fund (CERF)

Plan Description

The County Employees' Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elected or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840 RSMo., circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997 RSMo., and certain personnel not defined as an employee per Section 50.1000(8) RSMo. The Fund was created by an act of legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the fund and the investment of the fund are vested in a board of directors of eleven persons.

Benefits Provided

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, Missouri, 65101, by calling (573) 632-9203, or by visiting the CERF website at www.mocerf.org.

**The County of Morgan
Versailles, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 5 - County Employees' Retirement Fund (CERF) (continued)

Contributions

Prior to January 1, 2003, participating county employees were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002 are required to make contributions of 6%. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 6% contribution on behalf of employees. The County collected and remitted CERF employee contributions of \$227,589 and \$221,234 for the years ended December 31, 2020 and 2019, respectively.

In addition to the above contributions required of employees, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of personal property tax declarations,
- Twenty dollars on each merchants and manufacturers license issued,
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one dollar on each document recorded,
- Three sevenths of the fee on delinquent property taxes, and
- Interest earned on investment of the above collections prior to remittance to CERF.

The County collected and remitted CERF fees and penalties of \$286,995 and \$247,139 for the years ended December 31, 2020 and 2019, respectively.

Further information related to required contributions, pension benefits, other plan terms, and investments and related return and financial information can be found in the notes to the financial statements of CERF's Annual Financial Report.

Note 6 - Prosecuting Attorney Retirement Fund

In accordance with state statute Section 56.807 RSMo, Morgan County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys' and Circuit Attorneys' Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. Morgan County has contributed \$11,628 and \$11,628, respectively, for the years ended December 31, 2020 and 2019.

Note 7 - Other Retirement Plan

Morgan County has 457 and 401(a) plans which are paid by a deduction from employees' salary. These contributions qualify under the Internal Revenue Code and are tax exempt. Employee contributions collected and remitted by the County for the years ended December 31, 2020 and 2019 for the 457 plan were \$71,740 and \$67,197, respectively. Employee contributions collected and remitted by the County for the years ended December 31, 2020 and 2019 for the 401(a) plan were \$29,634 and \$28,781, respectively.

The Morgan County Senate Bill 40 Board participates in a SIMPLE IRA plan and matches up to 3% of an employee's elective deferrals. These contributions qualify under the Internal Revenue Code and are tax exempt. Pension plan expense for the years ended December 31, 2020 and 2019 was \$4,035 and \$3,804, respectively.

**The County of Morgan
Versailles, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 8 - Post-Employment Benefits

Morgan County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by Morgan County.

Note 9 - Claims, Commitments and Contingencies

Litigation

The County is subject to various claims and legal proceedings covering a wide range of matters that arise in the ordinary course of its business activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition of the County.

Compensated Absences

Vacation time is accrued for every full-time employee, and accrues at the rate of six days per year for employees with three years of service time or less, 12 days for employees with four to nine years of service time, or 18 days for employees with ten years of service time or more. If an employee has reached the maximum amount of unused vacation (one and one-half times the annual vacation amount), vacation will stop accruing on a monthly basis until the employee is below the limit. Upon separation, employees with ninety days or more of continuous service will be compensated for unused vacation time. The County provides fulltime employees with 12 days of sick time per year, up to a maximum of 36 days. Employees are not compensated for unused sick time upon separation. These have not been subjected to auditing procedures.

Federal and State Assisted Programs

The County receives proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned. Such audits could result in refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

Note 10 - Risk Management

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections which are intended to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$500,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

**The County of Morgan
Versailles, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 11 - Subsequent Events

The County has evaluated events subsequent to December 31, 2020 to assess the need for potential recognition or disclosure in the financial statements. Such events have been evaluated through August 16, 2021, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS*

Independent Auditor's Report

To the County Commissioners and
Officeholders of Morgan County, Missouri

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Morgan County, Missouri as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise Morgan County, Missouri's basic financial statements, and have issued our report thereon dated August 16, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Morgan County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Morgan County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Morgan County, Missouri's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2020-004 and 2020-005 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2020-003 to be a significant deficiency.

Compliance and Other Matters

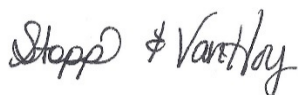
As part of obtaining reasonable assurance about whether Morgan County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and which are described in the schedule of findings and questioned costs as items 2020-001 and 2020-002.

Morgan County, Missouri's Response to Findings

Morgan County, Missouri's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Morgan County, Missouri's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Creve Coeur, Missouri
August 16, 2021

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT
ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE
UNIFORM GUIDANCE

Independent Auditor's Report

To the County Commission and
Officeholders of Morgan County, Missouri

Report on Compliance for Each Major Federal Program

We have audited Morgan County, Missouri's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Morgan County, Missouri's major federal programs for the years ended December 31, 2020 and 2019. Morgan County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Morgan County, Missouri's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Morgan County, Missouri's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Morgan County, Missouri's compliance.

Opinion on Each Major Federal Program

In our opinion, Morgan County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2020 and 2019.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as 2020-006. Our opinion on each major federal program is not modified with respect to these matters.

Morgan County, Missouri's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Morgan County, Missouri's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

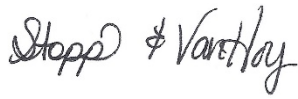
Management of Morgan County, Missouri is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Morgan County, Missouri's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Morgan County, Missouri's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-006, that we consider to be a significant deficiency.

Morgan County, Missouri's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Morgan County, Missouri's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "Stopp & Vantley". The signature is written in a cursive, flowing style.

Creve Coeur, Missouri
August 16, 2021

**The County of Morgan
Versailles, Missouri
Schedule of Expenditures of Federal Awards
For the years ended December 31, 2020 & 2019**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Number	Federal Expenditures		Awards Provided to Subrecipients	
			Year Ended December 31,		Year Ended December 31,	
			2020	2019	2020	2019
U.S. Department of Justice						
Passed through state:						
Missouri Association of Prosecuting Attorneys -						
Crime Victim Assistance	16.575	MAPAMorgan19-21	37,402	5,899	-	-
Crime Victim Assistance	16.575	MAPAMorgan17-19	-	30,850	-	-
			37,402	36,749	-	-
Passed through state:						
Missouri Department of Public Safety -						
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-LLEBG-047	9,975	-	-	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-LLEBG-061	-	9,883	-	-
			9,975	9,883	-	-
U.S. Department of Transportation						
Highway Safety Cluster						
Passed through:						
University of Central Missouri -						
State & Community Highway Safety	20.600	19-PT-02-067	-	1,250	-	-
Passed through:						
University of Central Missouri -						
National Priority Safety Programs	20.616	20-M2HVE-05-030	850	-	-	-
Total Highway Safety Cluster			850	1,250	-	-
Passed through:						
University of Central Missouri -						
Alcohol Open Container Requirements	20.607	20-154-AL-017	2,950	-	-	-
Alcohol Open Container Requirements	20.607	19-154-AL-019	-	1,650	-	-
			2,950	1,650	-	-
U.S. Department of Treasury						
Passed through state:						
Missouri State Treasurer's Office -						
COVID-19 Coronavirus Relief Fund	21.019	n/a	2,375,568	-	2,229,977	

See Notes to the Schedule of Expenditures of Federal Awards

The County of Morgan
Versailles, Missouri
Schedule of Expenditures of Federal Awards
For the years ended December 31, 2020 & 2019

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Number	Federal Expenditures		Awards Provided to Subrecipients	
			Year Ended December 31,		Year Ended December 31,	
			2020	2019	2020	2019
Election Assistance Commission						
Passed through state:						
Missouri Secretary of State - COVID-19 HAVA Election Security Grants	90.404	n/a	19,839	-	-	-
Executive Office of the President						
Passed through state:						
Missouri State Highway Patrol - High Intensity Drug Trafficking Areas Program	95.001	G20MW0001A-QQ	9,213	-	-	-
High Intensity Drug Trafficking Areas Program	95.001	G19MW0001A-QQ	-	11,546	-	-
			9,213	11,546	-	-
Total Expenditures of Federal Awards			\$ 2,455,797	\$ 61,078	\$ 2,229,977	\$ -

See Notes to the Schedule of Expenditures of Federal Awards

**The County of Morgan
Versailles, Missouri
Notes to Schedule of Expenditures of Federal Awards
For the years ended December 31, 2020 & 2019**

Note 1 - Summary of Significant Accounting Policies

Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). This Uniform Guidance requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA number is not available.

This schedule includes all federal awards administered by Morgan County, Missouri.

Basis of Presentation

The *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* includes these definitions, which govern the contents of the schedule:

Federal financial assistance means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

Federal award means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Because the Schedule presents only a selected portion of the operations of Morgan County, Missouri, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Morgan County, Missouri.

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

Federal expenditures are considered to have occurred when cash is disbursed for allowable expenditures.

Morgan County, Missouri has not elected to use the 10% de minimis indirect cost rate.

Note 2 - Donated Personal Protective Equipment

Morgan County received no donated personal protective equipment which had been purchased with federal funds. This footnote is unaudited.

**The County of Morgan
Versailles, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Section 1 - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued

Unmodified Regulatory Basis

Internal control over financial reporting:

Material weakness(es) identified?

 X Yes No

Significant deficiencies identified that are
not considered to be material weaknesses?

 X Yes None Reported

Any noncompliance material to financial
statements noted?

 X Yes No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

 Yes X No

Significant deficiencies identified
not considered to be material weaknesses?

 X Yes None Reported

Type of auditor's report issued on
compliance for major programs:

Unmodified

Any audit findings disclosed that are
required to be reported in accordance
with section 2 CFR section 200.516(a)?

 X Yes No

Identification of Major Programs:

CFDA
Number
21.019

Name of Federal Program or Cluster
COVID-19 Coronavirus Relief Fund

Dollar threshold used to distinguish
between type A and type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

 Yes X No

**The County of Morgan
Versailles, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Section 2 - Financial Statement Findings

2020-001 **Criteria:** Missouri statutes requires Counties to prepare an annual budget as applicable to each fund. Expenditures are not to exceed the budget.

Condition: During the audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following funds had actual expenditures that exceeded budgeted expenditures in 2020: Prosecuting Attorney Training Fund and Sheriff Revolving Fund. The following funds had actual expenditures that exceeded budgeted expenditures in 2019: Prosecuting Attorney Training Fund, NID Debt Service Bond Fund, Sheriff Fees Fund, County Law Enforcement Restitution Fund, Inmate Security Fund, and Tax Maintenance Fund. The following funds did not have a budget prepared in 2020 and 2019: Help America Vote Act Fund and Little Proctor Road Overlay Fund.

Cause: Oversight

Effect: Due to exceeding budget in certain funds and failing to prepare a budget for certain funds, the County is in violation of Missouri Revised Statutes.

Recommendation: We recommend that the County periodically review its actual expenditures as compared to budgeted amounts. An amended budget should be prepared and approved as necessary to comply with statutes. Additionally, the County should prepare a budget for all applicable funds.

Management's Response: The county will review all budgeted expenditures quarterly (March, June, September, and December.) Any budgets over will be amended and adjusted appropriately. HAVA and Little Proctor Overlay will be added to the budget accordingly.

2020-002 **Criteria:** Budgets should be prepared accurately, listing beginning available fund balances, expected revenues and disbursements, and expected ending fund balances.

Condition: During the audit, it was noted that the Morgan County Senate Bill 40 Board's budgets for the years ended December 31, 2020 and 2019 were prepared with formula errors.

Cause: Oversight

Effect: Due to preparing budgets with errors, the Morgan County Senate Bill 40 Board is unable to accurately compare actual revenues and disbursements to budgeted revenues and disbursements for the years ended December 31, 2020 and 2019.

Recommendation: We recommend that the Morgan County Senate Bill 40 Board review the accuracy of prepared budgets prior to adoption by the Board. Additionally, the Board should continue to monitor budgets on a routine basis in comparison to actual revenues and disbursements to determine if any amendments should be made.

Management's Response: Without more information, we must assume that the formula errors were literal errors manifested in the Excel spreadsheets used to compute the budgets. The budget for 2019 was prepared by the previous Executive Director. The current Executive Director assumed the position in August of 2019. The 2020 budget was prepared using the 2019 budget as a template. The 2021 budget was prepared via QuickBooks. All future budgets will utilize QuickBooks to organize, compute, and report budgets.

**The County of Morgan
Versailles, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Section 2 - Financial Statement Findings (continued)

2020-003 **Criteria:** Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place.

Cause: Management has not prepared documentation of risk assessments, including identifying risks and mitigating controls.

Effect: Lack of an appropriate fraud risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze, and manage these risks.

Management's Response: The County will implement a fraud risk assessment process by the end of the year. This assessment will be reviewed and updated on an annual basis to review any areas for concern.

2020-004 **Criteria:** The County Clerk is charged with maintaining accountability over funds in a trustee capacity as an agent of an individual, taxing units, or other government. A proper system of internal controls dictates that bank reconciliations be performed on a timely basis for all bank accounts to ensure that cash balances per the accounting records agree to the cash balances held in the bank. Additionally, the County Clerk's office should prepare a list of all outstanding liabilities for each account.

Condition: For the years ended December 31, 2020 and 2019, the County Clerk's office failed to perform timely and accurate bank reconciliations or prepare a list of outstanding liabilities for all bank accounts held by the County Clerk's office.

Cause: The reconciled bank balance, including all outstanding liabilities, is not being compared to the balances of the funds on hand per the County Clerk's records due to lack of internal controls and procedures in the County Clerk's office.

Effect: Without timely, accurate bank reconciliations, the risk of material misstatement of the County Clerk's cash balances due to error or misappropriation is heightened. Additionally, there is a risk that the County Clerk's office cannot account for all outstanding liabilities which may result in account overdrafts.

Recommendation: We recommend that the County Clerk implement the necessary procedures to ensure that the bank balance reconciles to the book balance on a monthly basis.

Management's Response: The County Clerk had been using a different method of keeping track of bank records but began implementing the recommended procedure of bank reconciliation after the issue was noted by the auditors.

The County of Morgan
Versailles, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2020 & 2019

Section 2 - Financial Statement Findings (continued)

2020-005 **Criteria:** Management should prepare the financial statements of the County, as presented in the annual budget, to present balanced transfers between all funds.

Condition: The recorded transfers out did not equal the recorded transfers in for either 2020 or 2019. This was the result of transfers out misclassified as expenditures and transfers in misclassified as revenues. In most instances, one side of the transfer would be booked to a “miscellaneous” revenue or expense account resulting in an imbalance between transfers in and out. This has the effect of overstating expenditures and revenues as recorded in the annual budget documents. All transfers out must be accompanied by a corresponding transfer in. The financial statements included in this report have been adjusted so that transfers in and out between funds are equal as of December 31, 2020 and 2019.

Cause: Oversight.

Effect: The financial statements of the County, as presented in the annual budget, were inaccurately prepared due to an imbalance between transfers in and out.

Recommendation: In order to ensure that transfers are properly reported and in balance, we recommend transfers out always be accompanied by an equal transfer in and that the transfers be clearly identified in the accounting system and on the annual budget.

Management's Response: The County Law Enforcement Restitution Fund has no line item for the Law Enforcement Sales Tax transfer. A line item will be added to the next budget cycle.

Section 3 - Federal Award Findings and Questioned Costs

2020-006 Federal Grantor: All Programs
Pass-Through Grantor: All Programs
Federal CFDA Number: All Programs
Program Title: All Programs

Criteria: Title 2 U.S. *Code of Federal Regulations* Part 200 requires auditees to prepare an accurate Schedule of Expenditures of Federal Awards (SEFA) containing awards expended, CFDA title and number, award number, name of the Federal agency, and name of pass-through entity.

Condition: The Schedule of Expenditures of Federal Awards (SEFA) contained errors. The County's current internal controls over SEFA reporting are not sufficient enough to ensure correct SEFA reporting.

Cause: Management did not follow reporting requirements related to the Schedule of Expenditures of Federal Awards.

Effect: Federal expenditures reported in the SEFA were incorrect.

Context: This finding was reported in the previous audit for the years ended December 31, 2016 and 2015, and has been reported in several previous audits of the County.

**The County of Morgan
Versailles, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Section 3 - Federal Award Findings and Questioned Costs

2020-006 **Recommendation:** We recommend management develop internal controls over reporting and consult with outside
(cont.) accountants, if possible, to ensure an accurate SEFA is prepared.

Management's Response: When budget sheets are sent out to each department head at the beginning of December, we will request paperwork of any federal awards that have been received throughout the year to make sure they are getting reported accurately.

**The County of Morgan
Versailles, Missouri
Summary Schedule of Prior Year Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Morgan County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2016 & 2015.

Prior Year Financial Statement Findings

1. Internal Controls over Credit and Fuel Card Usage

Condition: During our audit, we noted that the County's internal controls over the use of its Visa credit cards, Walmart Community cards, and fuel cards were inadequate. During the audit period, there were five Visa credit cards issued and over a dozen Walmart Community cards, and access to these cards was not centrally controlled as the employees who were issued cards carried them with them at all times. Having a large number of credit cards issued without controls over access to the cards greatly increases the risk of inappropriate use or loss of the cards. During 2017, the County Commission has taken steps to reduce the number of cards outstanding. Three Walmart Community cards that had been issued could not be located when the Commission was in the process of collecting the outstanding cards. There are now only three Walmart Community cards issued to County employees (Sheriff, Jail Administrator, and 911 supervisor) and one Visa credit card which is kept in a locked drawer in the Commissioner's office. Advance approval is now required before using one of the Walmart credit cards.

The County Commission has also taken steps to improve controls over fuel card usage by employees of the Sheriff's office. The new cards issued in 2017 require card users to enter the vehicle mileage and a unique vehicle PIN number to be entered at the pump, allowing the Sheriff and 911 supervisor to compare fuel expenditures to actual miles driven.

Recommendation: We recommend that the County continue to take steps to ensure that proper controls are in place to prevent inappropriate use of County credit cards through physical control of the cards and requiring proper approvals prior to use.

County's Response: In addition to improved controls over fuel cards, all remaining County issued credit cards have been turned into the County Commission and distributed upon request and approval of purchases.

Auditor's Response: The response is appropriate to correct the concern.

Status: This finding is no longer applicable.

2. Accounting for Transfers

Condition: The financial statements of the County as presented in the annual budget documents present transfers between funds. The recorded transfers out did not equal the recorded transfers in for either 2016 or 2015. This was the result of transfers out misclassified as expenditures and transfers in misclassified as revenues. In most instances, one side of the transfer would be booked to a "miscellaneous" revenue or expense account resulting in an imbalance between transfers in and out. This has the effect of overstating expenditures and revenues as recorded in the annual budget documents. All transfers out must be accompanied by a corresponding transfer in. The financial statements included in this report have been adjusted so that transfers in and out between funds are equal as of December 31, 2016 and 2015.

The County of Morgan
Versailles, Missouri
Summary Schedule of Prior Year Findings and Questioned Costs
For the years ended December 31, 2020 & 2019

Prior Year Financial Statement Findings (continued)

2. Accounting for Transfers (continued)

Recommendation: In order to ensure that transfers are properly reported and in balance, we recommend transfers out always be accompanied by an equal transfer in and that the transfers be clearly identified in the accounting system and on the annual budget.

County's Response: Morgan County accepts the recommendation and will make the necessary changes to ensure transfers are more clearly identified.

Auditor's Response: The response is appropriate to correct the concern.

Status: Management has not corrected this issue, therefore, this finding is repeated as 2020-005 in the current year.

3. Budgetary Controls

Condition: Actual expenditures exceeded budgeted expenditures for eight funds in 2015 and five funds in 2016. The detailed list of funds can be found in Note 1.D.10 to the financial statements. RSMo 50.740 prohibits expenditures in excess of the approved budgets. Budgetary controls are significant to the proper management and custodianship of county funds. Compliance with statutory requirements related to budgets will improve controls over county funds and help maintain the integrity of the budget process.

Recommendation: We recommend the County strictly adhere to the authorized spending limits as documented in the adopted County budget or follow the appropriate procedures to amend the budget.

County's Response: Morgan County began amending the budget in 2016 and will continue to monitor spending limits and adhere to budget limits or amend as required.

Auditor's Response: The response is appropriate to correct the concern.

Status: Management has not corrected this issue, therefore, this finding is repeated as 2020-001 in the current year.

4. Competitive Purchasing Procedures

Condition: During our audit, we noted two instances where the County purchased goods or services in excess of \$4,500 but no documentation of bidding or other competitive purchasing procedures could be provided. In 2015, the County purchased a piece of equipment for the Recorder's office for \$11,217. In 2016, the County purchased services for painting at the Justice Center for a total of \$8,966. In both cases, no documentation of bidding could be provided. RSMo 50.660 states that, "All contracts and purchases shall be let to the lowest and best bidder after due opportunity for competition...except that the advertising is not required in case of contracts or purchases involving an expenditure of less than six thousand dollars. It is not necessary to obtain bids on any purchase in the amount of four thousand five hundred dollars or less made from any one person, firm or corporation during any period of ninety days...." RSMo. 50.783.1 states that, "The county commission may waive the requirement of competitive bids or proposals for supplies when the commission has determined in writing and entered into the commission minutes that there is only a single feasible source for the supplies."

**The County of Morgan
Versailles, Missouri
Summary Schedule of Prior Year Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Prior Year Financial Statement Findings (continued)

4. Competitive Purchasing Procedures (continued)

Recommendation: We recommend the County Commission solicit bids in accordance with Missouri state law and maintain bid documentation in conjunction with associated disbursement records in the County Clerk's office and include pertinent bid information in the Commission minutes.

County's Response: Morgan County recognizes that it failed to obtain bids on two separate occasions. While we feel only one single feasible source was available for the supplies, we did not attempt to solicit bids. Corrective action has been taken in the County Commission office to ensure that this will not happen in future purchases and that Morgan County follows the required bidding process as set forth in RSMo 50.783.1.

Auditor's Response: The response is appropriate to correct the concern.

Status: This finding is no longer applicable.

Prior Year Federal Award Findings

2016-001 **Schedule of Expenditures of Federal Awards**

Federal Grantor: U.S. Department of Justice, U.S. Department of Transportation, U.S. Department of Homeland Security

Pass-Through Grantor: Missouri Department of Public Safety, Missouri Department of Transportation

Federal CFDA Number: 16.738, 20.205, 97.036

Program Title: Edward Byrne Memorial Justice Assistance Grant, Highway Planning and Construction, Disaster Grants – Public Assistance (Presidentially-declared Disasters)

Pass-through Entity Identifying Number: 2013-JAG-020, 2014-JAG-019, 2015-JAG-020, BROB071(9), BRO-B071(10)

Award Year: 2016 and 2015

Questioned Costs: None

Criteria: 2 CFR 200.510(b) requires auditees to prepare a schedule of expenditures of federal awards which must report total federal awards expended during the audit period. At a minimum, the schedule must include: expenditures by individual federal program, name of the pass-through entity and identifying number for awards not received directly from the federal government, and the total amount provided to subrecipients from each federal program.

**The County of Morgan
Versailles, Missouri
Summary Schedule of Prior Year Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Prior Year Federal Award Findings (continued)

2016-001 Schedule of Expenditures of Federal Awards (continued)
(cont.)

Condition: The schedules of expenditures of federal awards (SEFA) reported by the County in the 2015 and 2016 annual budget documents did not report all federal awards expended. The 2015 SEFA reported total federal award expenditures of \$134,307, while the 2016 SEFA reported \$0. However, during the audit we discovered an additional \$1,147,692 of federal award expenditures in 2015 and \$294,737 in 2016. The County Drug Task Force fund received federal money from the Missouri Department of Public Safety in 2015 and 2016 that was not reported on the SEFA. The County carried out two BRO bridge projects that were reimbursed with federal money passed through the Missouri Department of Transportation that were not reported on the SEFA. In 2016, the County received reimbursements of federal funds from the Missouri State Emergency Management Agency for disaster assistance expenses that were not reported on the SEFA. Findings related to the preparation of the SEFA have been noted in several past audits of the County.

Cause: The County may not have known about the existence of these federal awards because the money was received from State level agencies rather than from the federal government.

Effect: The SEFA presented for audit did not accurately reflect the County's actual expenditures of federal awards for both the years ended December 31, 2016 and 2015. The likelihood of noncompliance with federal award requirements applicable to certain awards is increased when the County is not aware that a grant is a federal award. The SEFA presented in this report has been corrected.

Recommendation: We recommend that the County implement procedures to ensure that the SEFA encompasses all federal awards received by the County. The County needs to be more diligent at identifying awards of federal funds that are passed through from State agencies.

County's Response: Morgan County will work on establishing a procedure to ensure that the SEFA encompasses all federal awards received by the County.

Status: Management has not corrected this issue, therefore, this finding is repeated as 2020-006 in the current year.

2016-002 Cash Management Procedures

Federal Grantor: U.S. Department of Transportation

Pass-Through Grantor: Missouri Department of Transportation

Federal CFDA Number: 20.205

Program Title: Highway Planning and Construction

Pass-through Entity Identifying Number: BROB071(9), BRO-B071(10)

Award Year: 2015

Questioned Costs: None

**The County of Morgan
Versailles, Missouri
Summary Schedule of Prior Year Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Prior Year Federal Award Findings (continued)

**2016-002 Cash Management Procedures
(cont.)**

Criteria: Federal award requirements state that recipients receiving advances of federal funds must implement procedures to minimize the time elapsing between the receipt of federal funds and the disbursement of the funds. BRO program regulations state that Local Public Agencies (Morgan County) must “develop cash management procedures to ensure payment is made to the contractor/consultant within two (2) business days of receipt of funds from MoDOT.”

Condition: During our audit, we analyzed all receipts and disbursements on both BRO projects during 2015 and noted several instances where the County wrote checks to the consulting engineers and construction contractors on both BRO projects well after the reimbursement from MoDOT was received into the County’s bank account. The County typically submitted invoices to MoDOT for reimbursement prior to making the payment on the invoice to the engineer or construction contractor. For BRO-B071(9), there were two checks totaling \$5,942 that were written 39 and 49 days after receipt of funds from MoDOT. For BRO-B071(10), there were seven checks totaling \$342,678 that were written between 8 and 46 days after receipt of funds from MoDOT.

Cause: The County does not have access to online banking, therefore, they are not aware of electronic receipts such as those from MoDOT until they receive notice from the bank. As some of the disbursements under this grant are quite large, the County preferred to wait until funds were received from MoDOT prior to paying vendors.

Effect: The grant is intended to be a reimbursement type grant, however, the County may have inappropriately earned interest on the federal funds due to the delay in payments.

Recommendation: We recommend that the County implement procedures to ensure that federal funds are disbursed in a timely manner in accordance with federal regulations and the terms and conditions of federal awards.

County's Response: Morgan County will not be implementing online banking. At this point we have no choice until the Treasurer receives notification from our financial institution that funding has been received and then payment will be made. Morgan County records show that when notification of funds had been received, payments were made in a timely manner.

Status: This finding is no longer applicable.



Morgan County Commission

100 E. Newton
Versailles, Missouri 65084
573-378-4643

CORRECTIVE ACTION PLAN

Audit Finding Reference: 2020-001

Planned Corrective Action: The County will review all budgeted expenditures quarterly (March, June, September, and December.) Any budgets over will be amended and adjusted appropriately. HAVA and Little Proctor Overlay will be added to the budget accordingly.

Name of Contact Person: County Clerk, Aimee Worthley. Expected completion date is December 31, 2021.

Audit Finding Reference: 2020-002

Planned Corrective Action: Without more information, we must assume that the formula errors were literal errors manifested in the Excel spreadsheets used to compute the budgets. The budget for 2019 was prepared by the previous Executive Director. The current Executive Director assumed the position in August of 2019. The 2020 budget was prepared using the 2019 budget as a template. The 2021 budget was prepared via QuickBooks. All future budgets will utilize QuickBooks to organize, compute, and report budgets.

Name of Contact Person: Morgan County Senate Bill 40 Board Executive Director, Myrna Blaine. Expected completion date is December 31, 2021.

Audit Finding Reference: 2020-003

Planned Corrective Action: The County will implement a fraud risk assessment process by the end of the year. This assessment will be reviewed and updated on an annual basis to review any areas for concern.

Name of Contact Person: County Clerk, Aimee Worthley. Expected completion date is December 31, 2021.

Audit Finding Reference: 2020-004

Planned Corrective Action: The County Clerk had been using a different method of keeping track of bank records but began implementing the recommended procedure of bank reconciliation after the issue was noted by the auditors.

Name of Contact Person: County Clerk, Aimee Worthley. Expected completion date is December 31, 2021.

Audit Finding Reference: 2020-005

Planned Corrective Action: The County Law Enforcement Restitution Fund has no line item for the Law Enforcement Sales Tax transfer. A line item will be added to the next budget cycle.

Name of Contact Person: County Clerk, Aimee Worthley. Expected completion date is December 31, 2021.

Audit Finding Reference: 2020-006

Planned Corrective Action: When budget sheets are sent out to each department head at the beginning of December, we will request paperwork of any federal awards that have been received throughout the year to make sure they are getting reported accurately.

Name of Contact Person: County Clerk, Aimee Worthley. Expected completion date is December 31, 2021.



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Livingston County, Missouri

The Office of the State Auditor contracted for an audit of Livingston County's financial statements for the 2 years ended December 31, 2020, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

Nicole R. Galloway, CPA
State Auditor

October 2021
Report No. 2021-083



Nicole Galloway, CPA
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Livingston County

Investment Policy	The county adopt an investment policy in accordance with state statutes and review compliance with this policy at least annually.
Collector Bank Reconciliations	The Collector implement procedures to ensure that stale outstanding checks are followed up in a timely manner and removed from the bank reconciliation when it becomes apparent that checks will not be cashed. Checks that have remained unclaimed for more than three years are deemed abandoned and are required to be turned over immediately to the State Treasurer pursuant to state statutes.

ANNUAL FINANCIAL REPORT

LIVINGSTON COUNTY, MISSOURI

For the Years Ended
December 31, 2020 and 2019

LIVINGSTON COUNTY, MISSOURI

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INTRODUCTORY SECTION

LIVINGSTON COUNTY, MISSOURI
List of Elected Officials 2019-2020

County Commission

Presiding Commissioner – Ed Douglas

Commissioner, Eastern District – Alvin Thompson

Commissioner, Western District – David Mapel

Other Elected Officials

Assessor – Steve Ripley

Circuit Clerk – Jane Gann

Collector/Treasurer – Paula McCoy

County Clerk – Sherry Parks

Coroner – J. Scott Lindley

Prosecuting Attorney – Adam L. Warren

Public Administrator – Sherry Parks

Recorder – Amy Baker

Sheriff – Steve Cox

FINANCIAL SECTION

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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Livingston County, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of Livingston County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2019 and 2020, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law, as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by Livingston County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Livingston County, Missouri, as of December 31, 2019 and 2020, or the changes in financial position thereof for the years then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Livingston County, Missouri, as of December 31, 2019 and 2020, and their respective cash receipts and disbursements, and budgetary results for the years then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Livingston County, Missouri’s basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we also have issued our report dated August 11, 2021, on our consideration of Livingston County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Livingston County, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 11, 2021

LIVINGSTON COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2019 AND 2020

Fund	Cash and Investments January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Investments December 31, 2019	Receipts 2020	Disbursements 2020	Cash and Investments December 31, 2020
General Revenue	\$ 377,240	\$ 3,629,941	\$ 3,456,688	\$ 550,493	\$ 3,925,387	\$ 3,619,237	\$ 856,643
Special Road and Bridge	315,171	1,028,982	966,633	377,520	2,816,132	2,961,593	232,059
Assessment	44,617	269,239	295,263	18,593	288,011	289,859	16,745
Law Enforcement Training	3,837	4,996	3,945	4,888	4,283	4,328	4,843
Prosecuting Attorney Training	243	1,828	1,287	784	3,365	1,853	2,296
Prosecuting Attorney Check Fees	-	3,758	2,074	1,684	2,325	3,025	984
Recorder's Special	31,442	14,667	4,737	41,372	16,839	4,906	53,305
Local Emergency Planning Commission	3,489	3,704	4,087	3,106	3,572	3,799	2,879
Child Abuse	2,678	1,573	2,000	2,251	1,377	-	3,628
Enhanced 911	10,137	136,005	136,875	9,267	138,352	147,372	247
Planning and Zoning	-	18,945	18,945	-	23,133	23,133	-
Election Services	13,971	13,484	12,684	14,771	41,366	42,035	14,102
Victim Advocates Grant	-	46,867	46,867	-	44,012	44,012	-
Civil Fees	10,194	16,144	15,992	10,346	13,940	14,617	9,669
Concealed Carry Weapon Permit	635	1,499	580	1,554	1,981	976	2,559
Collector's Tax Maintenance	35,288	27,495	27,826	34,957	26,286	27,704	33,539
Use Tax	303,709	1,068,785	988,672	383,822	331,937	101,122	614,637
Law Enforcement Sales Tax	85,912	712,123	726,986	71,049	824,461	789,795	105,715
Deputy Sheriff Supplemental Salary	3,184	21,671	20,374	4,481	20,655	20,316	4,820
Inmate Security	10,535	14,117	14,967	9,685	11,212	15,000	5,897
Law Enforcement Restitution	5,873	9,082	11,000	3,955	5,055	8,000	1,010
Senior Citizens Tax Board	61,734	92,020	87,202	66,552	96,327	70,082	92,797
Special Election	-	34,377	34,377	-	49,988	49,988	-
Sales Tax Reserves	731,962	416,624	-	1,148,586	257,342	-	1,405,928
Senate Bill 40 Board	724,867	477,835	463,006	739,696	416,360	496,920	659,136
CARES Act	-	-	-	-	1,786,431	1,786,431	-
Total	<u>\$ 2,776,718</u>	<u>\$ 8,065,761</u>	<u>\$ 7,343,067</u>	<u>\$ 3,499,412</u>	<u>\$ 11,150,129</u>	<u>\$ 10,526,103</u>	<u>\$ 4,123,438</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

LIVINGSTON COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

GENERAL REVENUE FUND Year Ended December 31,				
	2019		2020	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ 70,000	\$ 81,460	\$ 80,000	\$ 86,452
Sales taxes	2,140,370	2,289,824	2,221,129	2,429,223
Intergovernmental	494,920	563,111	516,885	673,226
Charges for services	534,000	522,267	518,000	562,638
Interest	10,000	10,397	1,000	6,684
Other	30,101	30,215	16,000	18,468
Transfers in	132,023	132,667	153,100	148,696
Total Receipts	<u>\$ 3,411,414</u>	<u>\$ 3,629,941</u>	<u>\$ 3,506,114</u>	<u>\$ 3,925,387</u>
DISBURSEMENTS				
County Commission	\$ 175,212	\$ 181,916	\$ 169,645	\$ 166,211
County Clerk	133,966	131,559	131,075	127,814
Elections	79,751	67,157	141,960	118,484
Buildings and grounds	163,867	163,279	171,779	151,729
Employee fringe benefits	24,200	22,501	158,400	149,900
Treasurer	168,221	165,459	162,776	161,509
Recorder of Deeds	123,745	116,282	122,802	111,994
Circuit Clerk	47,160	11,319	44,660	13,388
Court administration	16,600	11,516	16,600	25,825
Public Administrator	118,186	114,907	142,248	135,826
Sheriff	658,345	638,719	693,853	676,616
Jail	574,875	489,065	591,300	526,186
Prosecuting Attorney	243,703	239,406	281,612	245,415
Juvenile Officer	198,700	192,082	223,500	172,475
Other County government	188,898	173,623	185,799	175,154
Health and welfare	8,250	8,000	9,250	8,000
Transfers out	762,017	729,898	666,180	634,311
Emergency fund	102,100	-	120,000	18,400
Total Disbursements	<u>\$ 3,787,796</u>	<u>\$ 3,456,688</u>	<u>\$ 4,033,439</u>	<u>\$ 3,619,237</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (376,382)	\$ 173,253	\$ (527,325)	\$ 306,150
CASH AND INVESTMENTS, JANUARY 1	<u>377,240</u>	<u>377,240</u>	<u>550,493</u>	<u>550,493</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 858</u>	<u>\$ 550,493</u>	<u>\$ 23,168</u>	<u>\$ 856,643</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LIVINGSTON COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SPECIAL ROAD AND BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 88,000	\$ 92,674	\$ 94,000	\$ 94,849	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,135,940	717,283	3,231,769	2,515,739	-	-	-	-
Charges for services	-	-	-	-	250,000	257,570	261,500	270,506
Interest	8,000	12,108	10,000	2,981	1,000	1,943	1,600	681
Other	1,700	6,917	5,000	2,563	7,000	9,726	8,000	7,824
Transfers in	200,000	200,000	200,000	200,000	34,000	-	27,863	9,000
Total Receipts	\$ 1,433,640	\$ 1,028,982	\$ 3,540,769	\$ 2,816,132	\$ 292,000	\$ 269,239	\$ 298,963	\$ 288,011
DISBURSEMENTS								
Salaries	\$ 80,219	\$ 80,219	\$ 104,021	\$ 81,965	\$ 153,246	\$ 146,633	\$ 165,316	\$ 163,585
Employee fringe benefits	40,156	36,236	34,269	28,947	72,930	80,586	63,190	63,792
Materials and supplies	584,450	600,089	535,450	641,839	20,250	13,378	21,750	6,782
Services and other	57,500	45,974	60,500	104,826	16,500	7,036	16,800	4,980
Capital outlay	17,500	15,236	154,020	149,446	73,500	47,630	50,500	50,720
Construction	944,692	188,879	2,940,000	1,954,570	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 1,724,517	\$ 966,633	\$ 3,828,260	\$ 2,961,593	\$ 336,426	\$ 295,263	\$ 317,556	\$ 289,859
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (290,877)	\$ 62,349	\$ (287,491)	\$ (145,461)	\$ (44,426)	\$ (26,024)	\$ (18,593)	\$ (1,848)
CASH AND INVESTMENTS, JANUARY 1	315,171	315,171	377,520	377,520	44,617	44,617	18,593	18,593
CASH AND INVESTMENTS, DECEMBER 31	\$ 24,294	\$ 377,520	\$ 90,029	\$ 232,059	\$ 191	\$ 18,593	\$ -	\$ 16,745

The accompanying Notes to the Financial Statements are an integral part of these statements.

LIVINGSTON COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LAW ENFORCEMENT TRAINING FUND				PROSECUTING ATTORNEY TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	3,400	4,924	4,000	4,257	1,823	1,823	1,500	3,356
Interest	30	72	50	26	2	5	5	9
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,430</u>	<u>\$ 4,996</u>	<u>\$ 4,050</u>	<u>\$ 4,283</u>	<u>\$ 1,825</u>	<u>\$ 1,828</u>	<u>\$ 1,505</u>	<u>\$ 3,365</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	4,800	3,945	4,600	4,328	1,312	1,287	2,200	1,853
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 4,800</u>	<u>\$ 3,945</u>	<u>\$ 4,600</u>	<u>\$ 4,328</u>	<u>\$ 1,312</u>	<u>\$ 1,287</u>	<u>\$ 2,200</u>	<u>\$ 1,853</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,370)	\$ 1,051	\$ (550)	\$ (45)	\$ 513	\$ 541	\$ (695)	\$ 1,512
CASH AND INVESTMENTS, JANUARY 1	<u>3,837</u>	<u>3,837</u>	<u>4,888</u>	<u>4,888</u>	<u>243</u>	<u>243</u>	<u>784</u>	<u>784</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 2,467</u>	<u>\$ 4,888</u>	<u>\$ 4,338</u>	<u>\$ 4,843</u>	<u>\$ 756</u>	<u>\$ 784</u>	<u>\$ 89</u>	<u>\$ 2,296</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LIVINGSTON COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	PROSECUTING ATTORNEY CHECK FEES FUND				RECORDER'S SPECIAL FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	2,800	3,735	3,800	2,310	11,000	14,016	13,000	16,555
Interest	-	23	-	15	100	651	100	284
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,800</u>	<u>\$ 3,758</u>	<u>\$ 3,800</u>	<u>\$ 2,325</u>	<u>\$ 11,100</u>	<u>\$ 14,667</u>	<u>\$ 13,100</u>	<u>\$ 16,839</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	20,000	147	20,000	147
Services and other	1,000	430	1,000	225	5,150	4,590	5,320	4,759
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	1,644	1,644	2,800	2,800	-	-	-	-
Total Disbursements	<u>\$ 2,644</u>	<u>\$ 2,074</u>	<u>\$ 3,800</u>	<u>\$ 3,025</u>	<u>\$ 25,150</u>	<u>\$ 4,737</u>	<u>\$ 25,320</u>	<u>\$ 4,906</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 156	\$ 1,684	\$ -	\$ (700)	\$ (14,050)	\$ 9,930	\$ (12,220)	\$ 11,933
CASH AND INVESTMENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>1,684</u>	<u>1,684</u>	<u>31,442</u>	<u>31,442</u>	<u>41,372</u>	<u>41,372</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 156</u>	<u>\$ 1,684</u>	<u>\$ 1,684</u>	<u>\$ 984</u>	<u>\$ 17,392</u>	<u>\$ 41,372</u>	<u>\$ 29,152</u>	<u>\$ 53,305</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LIVINGSTON COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LOCAL EMERGENCY PLANNING COMMISSION FUND				CHILD ABUSE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	3,696	3,676	3,676	3,563	-	-	-	-
Charges for services	-	-	-	-	1,300	1,542	1,350	1,360
Interest	5	28	5	9	20	31	20	17
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	1,000	-	-	-	-	-
Total Receipts	<u>\$ 3,701</u>	<u>\$ 3,704</u>	<u>\$ 4,681</u>	<u>\$ 3,572</u>	<u>\$ 1,320</u>	<u>\$ 1,573</u>	<u>\$ 1,370</u>	<u>\$ 1,377</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	4,099	4,087	5,100	3,799	2,000	2,000	2,000	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 4,099</u>	<u>\$ 4,087</u>	<u>\$ 5,100</u>	<u>\$ 3,799</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (398)	\$ (383)	\$ (419)	\$ (227)	\$ (680)	\$ (427)	\$ (630)	\$ 1,377
CASH AND INVESTMENTS, JANUARY 1	<u>3,489</u>	<u>3,489</u>	<u>3,106</u>	<u>3,106</u>	<u>2,678</u>	<u>2,678</u>	<u>2,251</u>	<u>2,251</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 3,091</u>	<u>\$ 3,106</u>	<u>\$ 2,687</u>	<u>\$ 2,879</u>	<u>\$ 1,998</u>	<u>\$ 2,251</u>	<u>\$ 1,621</u>	<u>\$ 3,628</u>

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LIVINGSTON COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	ENHANCED 911 FUND				PLANNING AND ZONING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	140,000	135,846	145,600	138,321	-	-	5,000	2,000
Interest	75	159	150	31	-	-	-	-
Other	-	-	-	-	5,000	-	-	-
Transfers in	-	-	-	-	18,017	18,945	27,067	21,133
Total Receipts	<u>\$ 140,075</u>	<u>\$ 136,005</u>	<u>\$ 145,750</u>	<u>\$ 138,352</u>	<u>\$ 23,017</u>	<u>\$ 18,945</u>	<u>\$ 32,067</u>	<u>\$ 23,133</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 14,882	\$ 14,382	\$ 18,145	\$ 17,656
Employee fringe benefits	-	-	-	-	2,985	2,692	3,222	3,124
Materials and supplies	-	-	-	-	700	123	400	388
Services and other	150,000	136,875	155,000	147,372	4,450	1,748	10,300	1,965
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 150,000</u>	<u>\$ 136,875</u>	<u>\$ 155,000</u>	<u>\$ 147,372</u>	<u>\$ 23,017</u>	<u>\$ 18,945</u>	<u>\$ 32,067</u>	<u>\$ 23,133</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (9,925)	\$ (870)	\$ (9,250)	\$ (9,020)	\$ -	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>10,137</u>	<u>10,137</u>	<u>9,267</u>	<u>9,267</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 212</u>	<u>\$ 9,267</u>	<u>\$ 17</u>	<u>\$ 247</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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LIVINGSTON COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	ELECTION SERVICES FUND				VICTIM ADVOCATES GRANT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	8,308	11,617	39,771	37,400	32,000	25,914	30,000	32,834
Charges for services	2,000	1,590	3,840	3,840	-	-	-	-
Interest	200	277	117	126	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	20,000	20,953	17,250	11,178
Total Receipts	<u>\$ 10,508</u>	<u>\$ 13,484</u>	<u>\$ 43,728</u>	<u>\$ 41,366</u>	<u>\$ 52,000</u>	<u>\$ 46,867</u>	<u>\$ 47,250</u>	<u>\$ 44,012</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 30,014	\$ 28,976	\$ 31,450	\$ 30,996
Employee fringe benefits	-	-	-	-	14,808	14,623	12,135	11,275
Materials and supplies	7,500	1,629	6,500	1,224	2,610	814	820	667
Services and other	15,200	11,055	48,477	37,501	4,160	2,454	2,845	1,074
Capital outlay	-	-	-	3,310	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 22,700</u>	<u>\$ 12,684</u>	<u>\$ 54,977</u>	<u>\$ 42,035</u>	<u>\$ 51,592</u>	<u>\$ 46,867</u>	<u>\$ 47,250</u>	<u>\$ 44,012</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (12,192)	\$ 800	\$ (11,249)	\$ (669)	\$ 408	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>13,971</u>	<u>13,971</u>	<u>14,771</u>	<u>14,771</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,779</u>	<u>\$ 14,771</u>	<u>\$ 3,522</u>	<u>\$ 14,102</u>	<u>\$ 408</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LIVINGSTON COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	CIVIL FEES FUND				CONCEALED CARRY WEAPON PERMIT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	16,000	15,366	15,000	13,089	500	1,480	2,000	1,970
Interest	200	278	250	84	5	19	10	11
Other	-	500	-	767	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 16,200</u>	<u>\$ 16,144</u>	<u>\$ 15,250</u>	<u>\$ 13,940</u>	<u>\$ 505</u>	<u>\$ 1,499</u>	<u>\$ 2,010</u>	<u>\$ 1,981</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	4,000	2,895	3,500	2,473	1,100	580	1,950	976
Services and other	5,200	2,997	11,000	2,044	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	10,100	10,100	10,100	10,100	-	-	-	-
Total Disbursements	<u>\$ 19,300</u>	<u>\$ 15,992</u>	<u>\$ 24,600</u>	<u>\$ 14,617</u>	<u>\$ 1,100</u>	<u>\$ 580</u>	<u>\$ 1,950</u>	<u>\$ 976</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (3,100)	\$ 152	\$ (9,350)	\$ (677)	\$ (595)	\$ 919	\$ 60	\$ 1,005
CASH AND INVESTMENTS, JANUARY 1	<u>10,194</u>	<u>10,194</u>	<u>10,346</u>	<u>10,346</u>	<u>635</u>	<u>635</u>	<u>1,554</u>	<u>1,554</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 7,094</u>	<u>\$ 10,346</u>	<u>\$ 996</u>	<u>\$ 9,669</u>	<u>\$ 40</u>	<u>\$ 1,554</u>	<u>\$ 1,614</u>	<u>\$ 2,559</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LIVINGSTON COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	COLLECTOR'S TAX MAINTENANCE FUND				USE TAX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	120,000	243,400	200,000	329,138
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	25,000	26,877	27,000	26,047	-	-	-	-
Interest	-	618	500	239	3,000	5,517	5,000	2,799
Other	-	-	-	-	863,000	819,868	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 25,000</u>	<u>\$ 27,495</u>	<u>\$ 27,500</u>	<u>\$ 26,286</u>	<u>\$ 986,000</u>	<u>\$ 1,068,785</u>	<u>\$ 205,000</u>	<u>\$ 331,937</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	28,000	27,826	35,000	27,704	18,704	5,321	38,383	39,536
Capital outlay	-	-	-	-	1,088,548	983,351	191,058	61,586
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 28,000</u>	<u>\$ 27,826</u>	<u>\$ 35,000</u>	<u>\$ 27,704</u>	<u>\$ 1,107,252</u>	<u>\$ 988,672</u>	<u>\$ 229,441</u>	<u>\$ 101,122</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (3,000)	\$ (331)	\$ (7,500)	\$ (1,418)	\$ (121,252)	\$ 80,113	\$ (24,441)	\$ 230,815
CASH AND INVESTMENTS, JANUARY 1	<u>35,288</u>	<u>35,288</u>	<u>34,957</u>	<u>34,957</u>	<u>303,709</u>	<u>303,709</u>	<u>383,822</u>	<u>383,822</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 32,288</u>	<u>\$ 34,957</u>	<u>\$ 27,457</u>	<u>\$ 33,539</u>	<u>\$ 182,457</u>	<u>\$ 383,822</u>	<u>\$ 359,381</u>	<u>\$ 614,637</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LIVINGSTON COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LAW ENFORCEMENT SALES TAX FUND				DEPUTY SHERIFF SUPPLEMENTAL SALARY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	538,253	572,508	555,333	607,654	-	-	-	-
Intergovernmental	13,000	16,596	13,000	22,438	12,000	14,101	15,000	14,245
Charges for services	-	-	-	-	9,500	7,570	9,500	6,410
Interest	2,000	1,687	1,500	551	-	-	-	-
Other	5,000	5,365	12,100	26,018	-	-	-	-
Transfers in	120,000	115,967	171,600	167,800	-	-	-	-
Total Receipts	\$ 678,253	\$ 712,123	\$ 753,533	\$ 824,461	\$ 21,500	\$ 21,671	\$ 24,500	\$ 20,655
DISBURSEMENTS								
Salaries	\$ 51,805	\$ 45,822	\$ 53,617	\$ 47,767	\$ 19,800	\$ 18,628	\$ 22,600	\$ 18,240
Employee fringe benefits	38,424	38,781	28,860	30,201	1,885	1,746	2,225	2,076
Materials and supplies	23,628	24,160	25,000	13,091	-	-	-	-
Services and other	423,972	412,586	477,472	450,795	-	-	-	-
Capital outlay	103,050	84,714	99,450	109,345	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	117,923	120,923	140,000	138,596	-	-	-	-
Total Disbursements	\$ 758,802	\$ 726,986	\$ 824,399	\$ 789,795	\$ 21,685	\$ 20,374	\$ 24,825	\$ 20,316
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (80,549)	\$ (14,863)	\$ (70,866)	\$ 34,666	\$ (185)	\$ 1,297	\$ (325)	\$ 339
CASH AND INVESTMENTS, JANUARY 1	85,912	85,912	71,049	71,049	3,184	3,184	4,481	4,481
CASH AND INVESTMENTS, DECEMBER 31	\$ 5,363	\$ 71,049	\$ 183	\$ 105,715	\$ 2,999	\$ 4,481	\$ 4,156	\$ 4,820

The accompanying Notes to the Financial Statements are an integral part of these statements.

LIVINGSTON COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	INMATE SECURITY FUND				LAW ENFORCEMENT RESTITUTION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	11,000	13,818	12,000	11,131	9,000	8,895	8,000	5,028
Interest	-	299	150	81	150	187	-	27
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 11,000</u>	<u>\$ 14,117</u>	<u>\$ 12,150</u>	<u>\$ 11,212</u>	<u>\$ 9,150</u>	<u>\$ 9,082</u>	<u>\$ 8,000</u>	<u>\$ 5,055</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	3,000	-	1,000	1,000
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	15,000	14,967	15,000	15,000	12,000	11,000	8,000	7,000
Total Disbursements	<u>\$ 15,000</u>	<u>\$ 14,967</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 11,000</u>	<u>\$ 9,000</u>	<u>\$ 8,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (4,000)	\$ (850)	\$ (2,850)	\$ (3,788)	\$ (5,850)	\$ (1,918)	\$ (1,000)	\$ (2,945)
CASH AND INVESTMENTS, JANUARY 1	<u>10,535</u>	<u>10,535</u>	<u>9,685</u>	<u>9,685</u>	<u>5,873</u>	<u>5,873</u>	<u>3,955</u>	<u>3,955</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 6,535</u>	<u>\$ 9,685</u>	<u>\$ 6,835</u>	<u>\$ 5,897</u>	<u>\$ 23</u>	<u>\$ 3,955</u>	<u>\$ 2,955</u>	<u>\$ 1,010</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LIVINGSTON COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SENIOR CITIZENS TAX BOARD FUND				SPECIAL ELECTION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 92,500	\$ 91,789	\$ 96,500	\$ 96,166	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	64,600	34,377	73,500	49,988
Charges for services	-	-	-	-	-	-	-	-
Interest	90	231	225	161	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 92,590</u>	<u>\$ 92,020</u>	<u>\$ 96,725</u>	<u>\$ 96,327</u>	<u>\$ 64,600</u>	<u>\$ 34,377</u>	<u>\$ 73,500</u>	<u>\$ 49,988</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	200	-	75	55	16,900	3,993	12,300	9,797
Services and other	138,100	87,202	99,850	70,027	47,700	30,384	55,700	40,191
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 138,300</u>	<u>\$ 87,202</u>	<u>\$ 99,925</u>	<u>\$ 70,082</u>	<u>\$ 64,600</u>	<u>\$ 34,377</u>	<u>\$ 68,000</u>	<u>\$ 49,988</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (45,710)	\$ 4,818	\$ (3,200)	\$ 26,245	\$ -	\$ -	\$ 5,500	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>61,734</u>	<u>61,734</u>	<u>66,552</u>	<u>66,552</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 16,024</u>	<u>\$ 66,552</u>	<u>\$ 63,352</u>	<u>\$ 92,797</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,500</u>	<u>\$ -</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LIVINGSTON COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SALES TAX RESERVES FUND				SENATE BILL 40 BOARD FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 160,000	\$ 180,715	\$ 165,000	\$ 187,820
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	325,000	288,017	305,000	219,758
Interest	500	16,624	-	7,342	3,000	9,103	5,000	8,782
Other	-	-	-	-	-	-	-	-
Transfers in	400,000	400,000	250,000	250,000	-	-	-	-
Total Receipts	<u>\$ 400,500</u>	<u>\$ 416,624</u>	<u>\$ 250,000</u>	<u>\$ 257,342</u>	<u>\$ 488,000</u>	<u>\$ 477,835</u>	<u>\$ 475,000</u>	<u>\$ 416,360</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 228,000	\$ 227,308	\$ 238,000	\$ 231,791
Employee fringe benefits	-	-	-	-	25,000	17,425	18,000	17,732
Materials and supplies	-	-	-	-	5,000	1,672	2,500	676
Services and other	-	-	-	-	221,600	207,176	206,500	241,069
Capital outlay	-	-	-	-	5,000	9,425	5,000	5,652
Construction	-	-	-	-	-	-	-	-
Transfers out	450,000	-	100,000	-	-	-	-	-
Total Disbursements	<u>\$ 450,000</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 484,600</u>	<u>\$ 463,006</u>	<u>\$ 470,000</u>	<u>\$ 496,920</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (49,500)	\$ 416,624	\$ 150,000	\$ 257,342	\$ 3,400	\$ 14,829	\$ 5,000	\$ (80,560)
CASH AND INVESTMENTS, JANUARY 1	<u>731,962</u>	<u>731,962</u>	<u>1,148,586</u>	<u>1,148,586</u>	<u>724,867</u>	<u>724,867</u>	<u>739,696</u>	<u>739,696</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 682,462</u>	<u>\$ 1,148,586</u>	<u>\$ 1,298,586</u>	<u>\$ 1,405,928</u>	<u>\$ 728,267</u>	<u>\$ 739,696</u>	<u>\$ 744,696</u>	<u>\$ 659,136</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LIVINGSTON COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

CARES ACT FUND				
Year Ended December 31,				
	2019		2020	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental	-	-	1,786,431	1,786,431
Charges for services	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
Transfers in	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,786,431</u>	<u>\$ 1,786,431</u>
DISBURSEMENTS				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	-	-	-	-
Services and other	-	-	1,786,431	1,786,431
Capital outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,786,431</u>	<u>\$ 1,786,431</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LIVINGSTON COUNTY, MISSOURI
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2019 AND 2020

Fund/Account	Cash and Cash Equivalents January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Cash Equivalents December 31, 2019	Receipts 2020	Disbursements 2020	Cash and Cash Equivalents December 31, 2020
Treasurer Criminal Cost	\$ 1	\$ 204,658	\$ 204,658	\$ 1	\$ 206,838	\$ 206,838	\$ 1
Treasurer Fines School	5,208	177,369	177,161	5,416	141,474	141,321	5,569
Treasurer Unclaimed Fees	38	-	-	38	-	-	38
Treasurer CERF	17,389	231	635	16,985	794	-	17,779
Treasurer Inmate SSA Incentive	200	2,200	2,400	-	2,500	2,500	-
Treasurer Cemetery	-	74	74	-	74	74	-
Treasurer Financial Institution Tax	-	949	949	-	-	-	-
County Collector	9,440,574	13,842,036	13,629,957	9,652,653	14,692,165	14,401,490	9,943,328
Recorder	3,913	88,324	84,835	7,402	99,996	97,819	9,579
Prosecuting Attorney	178	2,675	2,507	346	7,239	7,292	293
Sheriff	-	150,863	148,700	2,163	83,619	83,585	2,197
Public Administrator	356,402	1,269,674	1,309,940	316,136	1,375,886	1,466,005	226,017
Total	<u>\$ 9,823,903</u>	<u>\$ 15,739,053</u>	<u>\$ 15,561,816</u>	<u>\$ 10,001,140</u>	<u>\$ 16,610,585</u>	<u>\$ 16,406,924</u>	<u>\$ 10,204,801</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

LIVINGSTON COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019 and 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Livingston County, Missouri (“County”) is governed by a three-member board of commissioners. In addition to the three board members, there are nine elected Constitutional Officers: Assessor, Circuit Clerk, Collector/Treasurer, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder and Sheriff.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Government Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

The County’s operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of Livingston County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County’s legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk and all funds under their control.

B. Basis of Presentation

Governmental Funds – Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County’s funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County’s expendable financial resources are accounted for through governmental funds.

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County’s custodial funds.

C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law.
10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the Senate Bill 40 Board Fund in 2020.

- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2020 and 2019, for purposes of taxation were:

	2020	2019
Real Estate	\$ 131,416,730	\$ 129,900,120
Personal Property	52,551,003	47,828,497
Railroad and Utilities	14,806,285	13,893,734
Total	<u>\$ 198,774,018</u>	<u>\$ 191,622,351</u>

For calendar years 2020 and 2019, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	2020	2019
General Revenue	\$ 0.0269	\$ 0.0406
Senior Citizens Tax Board	0.0510	0.0510
Senate Bill 40 Board	0.1000	0.1000

In addition to the levy above, the County receives 5% of Road & Bridge taxes levied and collected by each township in the County.

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, purchased at a price at or below par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and investment balances are presented in Note 2.

G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and

as “transfers out” by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

2. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the “Cash and Investments” caption. Investments consist of certificates of deposit with original maturities that are greater than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government’s deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2020, the County had the following cash and investment balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents	\$ 3,517,525	\$ 3,667,481	\$ 615,206
Investments	605,913	605,913	605,913
Total Governmental Funds	<u>\$ 4,123,438</u>	<u>\$ 4,273,394</u>	<u>\$ 1,221,119</u>
Cash and Cash Equivalents - Fiduciary Funds	\$ 10,204,801	\$ 10,222,282	\$ 487,247

At December 31, 2019, the County had the following cash and investment balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents	\$ 2,902,187	\$ 3,062,025	\$ 678,762
Investments	597,225	597,225	597,225
Total Governmental Funds	<u>\$ 3,499,412</u>	<u>\$ 3,659,250</u>	<u>\$ 1,275,987</u>
Cash and Cash Equivalents - Fiduciary Funds	\$ 10,001,140	\$ 10,264,803	\$ 575,874

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2020 and 2019 were covered by collateral held at the Federal Reserve Bank and the County’s safekeeping bank agent in the County’s name or by a line of credit held by the County or by its agent in the County’s name.

3. COUNTY EMPLOYEES’ RETIREMENT PLANS

A. Missouri Local Government Employees Retirement System (LAGERS)

1) Plan Description

Livingston County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by statute, Section 70.600-70.755, RSMo. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401 (a) and is tax exempt.

The Missouri Local Government Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. Box 1665, Jefferson City, Missouri 65102 or by calling 1-800-447-4334, or by the following website, www.molagers.org.

2) Pension Benefits

Benefits are available to all full-time employees working in a LAGERS covered department. Benefits vest when an employee earns five years (60 months) of service credit in the system. Normal retirement age is 60 (General) or 55 (Police), and early retirement is 55 (General) and 50 (Police). Benefits are paid out using a formula that is based on the employee's final average salary and amount of credited service time.

3) Funding Policy

Full-time employees of Livingston County contribute 4% of their gross salary to the pension plan. The January 1st statutorily required contribution rates were 10.3% and 10.4% (General), and 8.2% and 7.8% (Police) of annual covered payroll for 2020 and 2019 respectively. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute. For the years ended December 31, 2020 and 2019, full time employees of the County contributed \$144,955 and \$132,513. For the years ended December 31, 2020 and 2019, the County contributed \$138,967 and \$127,853 to LAGERS.

B. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit

clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the Fund and the investment of the Fund are vested in a board of directors of eleven persons.

2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the Fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, www.mocerf.org.

3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, all participants hired on or after February 24, 2002 are required to contribute an additional 4% of their gross compensation to CERF, starting January 1, 2003. An active LAGERS participant who was employed with the County prior to February 24, 2002, is not required to make contributions. The County has elected not to make contributions on behalf of employees. During 2020 and 2019, the County collected and remitted to CERF county contributions of \$17,490 and \$13,686 and employee withholdings of \$22,664 and \$20,108, respectively, for the years then ended.

C. Prosecuting Attorney Retirement Fund

In accordance with Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$11,628 for each of the years ended December 31, 2020 and 2019.

4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

5. CLAIMS, COMMITMENT AND CONTINGENCIES

A. Compensated Absences

The County provides employees with up to three weeks of paid vacation based upon the number of years of continuous service. Employees may carry over a maximum of two weeks of vacation time. Compensation for unused vacation is at the discretion of the County Commission. Upon termination from County employment, an employee is reimbursed for unused vacation and overtime, if applicable. Failure to give proper notice forfeits all unused vacation time.

Regular full-time employees accrue sick leave at six to ten hours per month depending on the length of their normal work week. Employees may accrue sick leave days with pay to a maximum of 72 regular working days in a fiscal year.

B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

6. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections which are intended to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation Trust. The County purchases workers' compensation insurance through this fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri

counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

7. LONG-TERM DEBT

The County had the following long-term debt outstanding as of December 31, 2020:

- A. On April 17, 2012, the County entered into a lease agreement with UMB Bank for Series 2012 Refunding Certificates of Participation (COPS) to be used to refund Series 2006 COPS. The original principal amount of \$460,000 has an interest rate of 2.35% payable in semiannual installments. The maturity date of the COPS is June 1, 2021. The schedule of remaining payments and interest is listed below:

Fiscal Year Ending December 31,	Principal	Interest	Total
2021	\$ 15,000	\$ 176	\$ 15,176

- B. On March 15, 2018, the County entered into a lease agreement with AGCO Finance LLC for a Kubota Compact Track Loader. The lease is for \$67,225 and requires 59 monthly payments of \$1,249. The lease was paid off with a payment of \$42,818 on February 4, 2020.

- C. On September 1, 2018, the County entered into a lease agreement with KS State Bank for Motorola Radios for \$82,993. The lease requires five annual payments of \$20,003. The schedule of remaining payments and interest is listed below:

Fiscal Year Ending December 31,	Principal	Interest	Total
2021	\$ 16,532	\$ 3,471	\$ 20,003
2022	17,616	2,387	20,003
2023	18,772	1,231	20,003
Total	\$ 52,920	\$ 7,089	\$ 60,009

- D. On December 21, 2018, the County entered into a lease purchase agreement with BTC Bank for funding for the Courthouse renovations. The lease is for \$863,000 with 15 varying annual payments with an interest rate of 4.1%. The schedule of remaining payments and interest is listed below:

Fiscal Year Ending December 31,	Principal	Interest	Total
2021	\$ 36,208	\$ 35,383	\$ 71,591
2022	53,219	33,899	87,118
2023	55,657	31,716	87,373
2024	58,206	29,435	87,641
2025	60,872	27,048	87,920
2026-2030	348,821	95,438	444,259
2031-2033	250,017	20,807	270,824
Total	\$ 863,000	\$ 273,726	\$ 1,136,726

- E. On June 5, 2019, the County entered into a \$55,273 lease purchase agreement with BTC Bank for the purchase of a Chevrolet Tahoe with accessories for the Sheriff's Department. The lease calls for 48 monthly payments of \$1,271 with an interest rate of 4.95%. The schedule of remaining payments and interest is listed below:

Fiscal Year Ending December 31,	Principal	Interest	Total
2021	\$ 13,847	\$ 1,405	\$ 15,252
2022	14,548	704	15,252
2023	3,776	78	3,854
Total	<u>\$ 32,171</u>	<u>\$ 2,187</u>	<u>\$ 34,358</u>

The following schedule shows changes in long-term debt during the year ended December 31, 2020:

Description	Balance 12/31/2019	Additions	Payments	Balance 12/31/2020	Interest Paid
Series 2012 COPS	\$ 75,000	\$ -	\$ (60,000)	\$ 15,000	\$ 1,058
Track Loader	43,631	-	(43,631)	-	436
Motorola Radios	68,434	-	(15,514)	52,920	4,489
Courthouse					
Renovations	863,000	-	-	863,000	35,296
Sheriff Vehicle	47,850	-	(15,679)	32,171	2,072

The following schedule shows changes in long-term debt during the year ended December 31, 2019:

Description	Balance 12/31/2018	Additions	Payments	Balance 12/31/2019	Interest Paid
Series 2012 COPS	\$ 135,000	\$ -	\$ (60,000)	\$ 75,000	\$ 2,468
Track Loader	56,314	-	(12,683)	43,631	2,300
Motorola Radios	82,993	-	(14,559)	68,434	5,444
Courthouse					
Renovations	863,000	-	-	863,000	2,362
Sheriff Vehicle	-	55,273	(7,423)	47,850	1,474

8. OPERATING LEASE

At December 31, 2020, the County was obligated under an operating lease for Courthouse copiers. The lease called for 24 monthly payments of \$817 through February 2021. The following schedule represents future minimum payments under operating leases:

Fiscal Year Ending December 31,	Copiers
2021	\$ 1,635

9. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2020 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through August 11, 2021, the date the financial statements were available to be issued.

COMPLIANCE SECTION

MCBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the County Commission and
Officeholders of Livingston County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Livingston County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2019 and 2020, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements, which collectively comprise Livingston County, Missouri's basic financial statements and have issued our report thereon dated August 11, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Livingston County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Livingston County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Livingston County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Livingston County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 11, 2021

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the County Commission and
Officeholders of Livingston County, Missouri

Report on Compliance for Each Major Federal Program

We have audited Livingston County, Missouri's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Livingston County, Missouri's major federal programs for the years ended December 31, 2019 and 2020. Livingston County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Livingston County, Missouri's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Livingston County, Missouri's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Livingston County, Missouri's compliance.

Opinion on Each Major Federal Program

In our opinion, Livingston County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2019 and 2020.

Report on Internal Control over Compliance

Management of Livingston County, Missouri is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Livingston County, Missouri's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Livingston County, Missouri's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purposes.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 11, 2021

LIVINGSTON COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			2019	2020
	U.S. DEPARTMENT OF AGRICULTURE			
	Direct Program -			
10.923	Emergency Watershed Protection Program	NR206424 C001	\$ -	\$ 934,563
		NR206424 C007	-	323,419
	Total 10.923		-	\$ 1,257,982
	U.S. DEPARTMENT OF JUSTICE			
	Passed through Missouri Department of Public Safety -			
16.575	Crime Victim Assistance	ER130180066	25,914	-
		ER13020065	-	32,834
16.738	Edward Byrne Memorial Justice Assistance Grant Program	2018-LLEBG-048	9,000	-
		2019-LLEBG-034	-	10,000
	Direct Program -			
16.607	Bulletproof Vest Partnership Program	N/A	1,605	-
	U. S. DEPARTMENT OF TRANSPORTATION			
	Passed through Missouri Department of Transportation -			
20.205	Highway Planning and Construction (Cluster)	BRO-B059(23)	58,275	-
		BRO-B059(25)	18,104	352,849
	Total 20.205		\$ 76,379	\$ 352,849
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants	19-PT-02-021	2,255	-
		20-PT-02-052	-	4,217
20.616	National Priority Safety Programs	19-154-AL-018	1,724	-
		20-154-AL-060	-	4,116
	U.S. DEPARTMENT OF THE TREASURY			
	Passed through Missouri State Treasurer's Office -			
21.019	COVID-19 - Coronavirus Relief Fund	253-00311	-	1,786,431
	ELECTION ASSISTANCE COMMISSION			
	Passed through Missouri Secretary of State -			
90.404	COVID-19 - HAVA Election Security Grants	N/A	-	23,346
	U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
	Passed through Missouri Department of Social Services -			
93.563	Child Support Enforcement	ER10217C054	437	-
		ER10220C054	-	350
	U.S. DEPARTMENT OF HOMELAND SECURITY			
	Passed through Missouri Department of Public Safety -			
97.036	Disaster Grants - Public Assistance (Presidentially-Declared Disasters)	4451DR-MO	-	38,061
	Total Expenditures of Federal Awards		\$ 117,314	\$ 3,510,186

See accompanying Notes to the Schedule of Expenditures of Federal Awards

LIVINGSTON COUNTY, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2019 AND 2020

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Livingston County, Missouri for the years ended December 31, 2019 and 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The County has elected not to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance.

NOTE C – SUBRECIPIENTS

The County did not pass any federal awards through to subrecipients during the years ended December 31, 2019 and 2020.

LIVINGSTON COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2019 AND 2020

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements:

Type of Auditor’s Report Issued: Unmodified

Internal Control Over Financial Reporting:

- Material weakness(es) identified? Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported
- Noncompliance material to financial statements noted? Yes X No

Federal Awards:

Internal Control Over Major Programs:

- Material weakness(es) identified? Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

Type of Auditor’s Report Issued on Compliance For Major Programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance section 200.516? Yes X No

Identification of Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.923	Emergency Watershed Protection Program
21.019	COVID-19 – Coronavirus Relief Fund

Dollar Threshold Used to Distinguish Between Type A and Type B Programs: \$750,000

Auditee Qualified as low-risk: Yes X No

SECTION II – FINANCIAL STATEMENTS FINDINGS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

None

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

None noted

ITEMS OF NONCOMPLIANCE

None noted

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

ALVIN THOMPSON
Commissioner East District
Extension 209

DAVID MAPEL
Commissioner West District
Extension 218



ED DOUGLAS
Presiding Commissioner
Extension 202

SHERRY PARKS
County Clerk
Extension 217

COUNTY COMMISSION
660-646-8000

LIVINGSTON COUNTY COURTHOUSE
700 WEBSTER STREET
CHILlicothe, MO. 64601

COUNTY CLERK
660-646-8000

LIVINGSTON COUNTY, MISSOURI
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Livingston County, Missouri on the applicable findings in the prior audit report issued for the two years ended December 31, 2018 and 2017.

2018-001: The County Collector did not prepare a bank reconciliation for December 31, 2017. The December 31, 2018 bank reconciliation did not agree to the general ledger balance by \$10,788.

Status: Resolved.

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E: Admin@McBrideLock.com

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

August 11, 2021

To the County Commission
Livingston County, Missouri

We have audited the regulatory basis financial statements of Livingston County, Missouri for the years ended December 31, 2020 and 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 10, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Livingston County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2019 and 2020. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Since the County is reporting on the cash basis of accounting, there are no particularly sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 11, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis, the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2019 and 2020, we considered Livingston County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We issued our report on our consideration of internal control over financial reporting dated August 11, 2021. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

Investment Policy

The County has not adopted a formal investment policy as required by state statutes. Section 30.950, RSMo requires political subdivisions with authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. The investment policy commits the County to the principles of safety, liquidity, and yield (in that order) when managing public funds and prohibits the purchase of derivatives, use of leveraging and use of public funds for speculation. It also addresses topics such as collateralization of deposits, strategy with respect to investment in public funds, and other areas. We recommend that the County adopt an investment policy in accordance with state statutes and review compliance with this policy at least annually. The Model Investment Policy from the State Treasurer's office will be provided to the County for review.

Collector Bank Reconciliations

The reconciliation of the Collector's main account for December 31, 2020 included several checks totaling \$3,162 that were outstanding for more than two years, including a check written as far back as 2006. The reconciliation of the Collector's main account for December 31, 2019 included several checks totaling \$2,073 that were outstanding for more than two years. We recommend that the Collector implement procedures to ensure that stale outstanding checks are followed up in a timely manner and removed from the bank reconciliation when it becomes apparent that checks will not be cashed. Checks that have remained unclaimed for more than three years are deemed abandoned and are required to be turned over immediately to the State Treasurer pursuant to state statutes.

Other Matters

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompany the financial statements but are not Required Supplementary Information (RSI). With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles prescribed or permitted by Missouri law, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the County Commission and management of Livingston County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC



Nicole Galloway, CPA

Missouri State Auditor

**Monthly Report on Political
Subdivision Filings
August 2021**

Report No. 2021-082

September 2021

auditor.mo.gov

Monthly Report on Political Subdivision Filings

August 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 12 political subdivisions required to file a financial report by August 31, 2021, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in August 2021, after their filing deadline. The filing status for these 191 entities is presented in summary on page 3 and by individual entity in Appendix B-C.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Political Subdivision Filings

August 2021

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

This report includes the filing status for the 12 political subdivisions, other than cities, towns, and villages, with a fiscal year end of February 28, 2021. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 12 political subdivisions, 9 filed an annual financial report timely.

This report also includes the filing status for 191 political subdivisions, other than cities, towns, and villages, that filed their financial report in August 2021, after their filing deadline.

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports Reports Due August 31, 2021

Fiscal Year Ended February 28, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Atchison	Mill Creek Dyke Drainage District	Yes	May 3, 2021
	Nishnabotna Drainage District	Yes	May 3, 2021
Audrain	Van-Far Ambulance District	Yes	June 14, 2021
Barton	Golden City Volunteer FPD	Yes	June 7, 2021
Carroll	PWSD 1 Carroll County	Yes	August 19, 2021
	Egypt-Prairie Drainage District	Yes	March 30, 2021
	Norborne Land Drainage District	Yes	February 23, 2021
	Dewitt Drainage & Levee District	No	
	Riverside Levee District	Yes	February 24, 2021
Marion	Drainage District Marion County	No	
	Fabius River Drainage District	No	
Ray	Levee District Ray-Carroll County	Yes	March 3, 2021
Total Filed		9	
Total Not Filed		3	

Acronyms:

FPD	Fire Protection District
PWSD	Public Water Supply District

Appendix B
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due May 31, 2021
 Filed in August 2021

Fiscal Year Ended November 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Holt	Big Tarkio Drainage District	Yes	August 12, 2021
Total Filed		1	

Appendix C
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2021
Filed in August 2021

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Adair County Health Department	Yes	August 2, 2021
Andrew	Bolckow FPD	Yes	August 4, 2021
	Village of Country Club FPD	Yes	August 3, 2021
Atchison	PWSD 1 Atchison County	Yes	August 10, 2021
	Langdon SRD Atchison County	Yes	August 27, 2021
	Phelps City SRD Atchison County	Yes	August 9, 2021
	Tarkio SRD Atchison County	Yes	August 5, 2021
	Fairfax Volunteer FPD	Yes	August 24, 2021
Audrain	Audrain Ambulance District	Yes	August 3, 2021
	Little Dixie FPD	Yes	August 3, 2021
Barry	South Barry County Memorial Hospital	Yes	August 16, 2021
	Sugar Creek SRD 3 Barry County	Yes	August 27, 2021
	Washburn SRD 4 Barry County	Yes	August 25, 2021
	Central Crossing FPD	Yes	August 2, 2021
	Butterfield FPD	Yes	August 10, 2021
Barton	Barton County Ambulance District	Yes	August 5, 2021
Bates	PWSD 4 Bates County	Yes	August 16, 2021
	PWSD 6 Bates County	Yes	August 3, 2021
	Cornland SRD Bates County	Yes	August 4, 2021
Benton	Warsaw FPD	Yes	August 11, 2021
	Cole Camp & Rural FPD	Yes	August 23, 2021
Bollinger	Bollinger County Library District	Yes	August 3, 2021
	Zalma FPD	Yes	August 2, 2021
Boone	Clark Lane TDD	Yes	August 25, 2021
Butler	PWSD 2 Butler County	Yes	August 12, 2021
	PWSD 104 Butler County	Yes	August 7, 2021
	Butler County FPD	Yes	August 10, 2021
	Butler County Health Department	Yes	August 3, 2021
Caldwell	PWSD 2 Caldwell County	Yes	August 3, 2021
	Hamilton FPD	Yes	August 19, 2021
Callaway	Capital View Drainage District	Yes	August 20, 2021
	Central Callaway FPD	Yes	August 13, 2021
	South Callaway FPD	Yes	August 13, 2021
Camden	Osage Beach SRD Camden County	Yes	August 25, 2021
	Northwest FPD Camden County	Yes	August 11, 2021
	Southwest Camden County FPD	Yes	August 6, 2021
Cape Girardeau	PWSD 4 Cape Girardeau County	Yes	August 6, 2021
	Gordonville FPD	Yes	August 24, 2021
	Whitewater FPD	Yes	August 31, 2021
Carter	East Carter Ambulance District	Yes	August 17, 2021
	Carter County Health Center	Yes	August 11, 2021
Cass	PWSD 12 Cass County	Yes	August 20, 2021
	Central Cass County FPD	Yes	August 2, 2021
	Garden City FPD	Yes	August 18, 2021
	Creighton FPD	Yes	August 13, 2021
	Stonegate CID	Yes	August 16, 2021

Appendix C
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2021
Filed in August 2021

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Chariton	PWSD 2 Chariton County	Yes	August 11, 2021
	Mendon Public FPD	Yes	August 13, 2021
	Chariton County Health Center	Yes	August 2, 2021
Christian	Stoneshire SRD Christian County	Yes	August 22, 2021
Clark	Clark County Ambulance District	Yes	August 3, 2021
	PWSD 1 Clark County	Yes	August 31, 2021
Clay	PWSD 4 Clay County	Yes	August 26, 2021
	PWSD 7 Clay County	Yes	August 2, 2021
	Renaissance Plaza CID	Yes	August 13, 2021
Cole	PWSD 3 Cole County	Yes	August 13, 2021
Cooper	Blackwater Volunteer Rural FPD	Yes	August 20, 2021
	Pilot Grove Area FPD	Yes	August 2, 2021
	Windsor Place CID	Yes	August 27, 2021
Daviess	Daviess County SRD 1	Yes	August 4, 2021
	Gallatin FPD	Yes	August 23, 2021
DeKalb	Central DeKalb County FPD	Yes	August 23, 2021
	Union Star FPD	Yes	August 5, 2021
Dent	PWSD 1 Dent County	Yes	August 30, 2021
Dunklin	Drainage District 12 Dunklin County	Yes	August 10, 2021
	Drainage District 23 Dunklin County	Yes	August 10, 2021
	Drainage District 25 Dunklin County	Yes	August 10, 2021
	Drainage District 48 Dunklin County	Yes	August 10, 2021
	Levee District 4 Dunklin County	Yes	August 10, 2021
	Levee District 7 Dunklin County	Yes	August 10, 2021
Franklin	Dunklin County Library District	Yes	August 2, 2021
	Washington Area Ambulance District	Yes	August 19, 2021
	Owensville Ambulance District	Yes	August 23, 2021
Gasconade	Morrison Levee District	Yes	August 16, 2021
	King City FPD	Yes	August 20, 2021
Gentry	PWSD 1 Greene County	Yes	August 17, 2021
Greene	Grundy County Rural FPD	Yes	August 19, 2021
	Spickard FPD	Yes	August 3, 2021
Harrison	North Harrison FPD	Yes	August 2, 2021
	Cainsville FPD	Yes	August 9, 2021
	Harrison County Health Department	Yes	August 4, 2021
Henry	Windsor Ambulance District	Yes	August 13, 2021
	Osage SRD 1 Henry County	Yes	August 10, 2021
	Shawnee SRD 1 Henry County	Yes	August 5, 2021
	Clinton Country Club SRD Henry County	Yes	August 6, 2021
	Henry County Health Center	Yes	August 3, 2021
Hickory	Hickory County Health Department	Yes	August 2, 2021
Holt	Drainage District 2 Holt County	Yes	August 4, 2021
	South Union Township Independent SRD Holt	Yes	August 24, 2021
Howard	Howard County Ambulance District	Yes	August 4, 2021
	Levee District 7 Howard County	Yes	August 16, 2021
	Howard County Library District	Yes	August 19, 2021

Appendix C
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2021
Filed in August 2021

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Howell	PWSD 1 Howell County	Yes	August 16, 2021
	PWSD 3 Howell County	Yes	August 3, 2021
	Willow Springs Library District	Yes	August 13, 2021
	Howell County 911 Board	Yes	August 2, 2021
Iron	Pilot Knob FPD	Yes	August 3, 2021
Jackson	PWSD 16 Jackson County	Yes	August 3, 2021
Jasper	PWSD 1 Jasper County	Yes	August 3, 2021
Laclede	Phillipsburg SRD 3 Laclede County	Yes	August 5, 2021
	Lebanon-Laclede County PLD	Yes	August 2, 2021
Lawrence	Red Oak Benefit SRD Lawrence County	Yes	August 25, 2021
	Vineyard Benefit SRD Lawrence County	Yes	August 19, 2021
	Stotts City FPD	Yes	August 18, 2021
Lincoln	Elsberry FPD	Yes	August 5, 2021
	Northwest FPD Lincoln County	Yes	August 3, 2021
Linn	Linn County Ambulance District	Yes	August 13, 2021
	Linn County 911 Board	Yes	August 18, 2021
Livingston	PWSD 1 Livingston County	Yes	August 3, 2021
	PWSD 3 Livingston County	Yes	August 3, 2021
	Mooresville Township FPD	Yes	August 14, 2021
Macon	La Plata NHD	Yes	August 12, 2021
Maries	Maries-Osage Ambulance District	Yes	August 6, 2021
Marion	South River Drainage District	Yes	August 9, 2021
McDonald	PWSD 1 McDonald County	Yes	August 3, 2021
	PWSD 3 McDonald County	Yes	August 4, 2021
Miller	Miller County Ambulance District	Yes	August 6, 2021
Mississippi	Mississippi County Library District	Yes	August 26, 2021
Moniteau	PWSD 2 Moniteau County	Yes	August 5, 2021
	Jamestown Rural FPD	Yes	August 2, 2021
Monroe	Madison-West Monroe FPD	Yes	August 2, 2021
	Monroe County Health Department	Yes	August 2, 2021
Montgomery	Montgomery Ambulance District	Yes	August 2, 2021
	Middletown Community FPD	Yes	August 11, 2021
New Madrid	PWSD 2 New Madrid County	Yes	August 12, 2021
	PWSD 4 New Madrid County	Yes	August 10, 2021
Newton	Midway SRD Newton County	Yes	August 20, 2021
	Redings Mill FPD	Yes	August 10, 2021
	Highway 166 CID	Yes	August 5, 2021
Nodaway	Graham FPD	Yes	August 30, 2021
Ozark	Ozark County Health Center	Yes	August 13, 2021
Pemiscot	Pemiscot County Memorial Hospital	Yes	August 16, 2021
	Pemiscot County Health Center	Yes	August 17, 2021
Pettis	Pettis County Health Center	Yes	August 10, 2021
Phelps	Rolla Rural FPD	Yes	August 26, 2021
	Phelps County 911 Board	Yes	August 27, 2021
Pike	Louisiana SRD 3 Pike County	Yes	August 11, 2021
	Buffalo Township FPD	Yes	August 11, 2021

Appendix C

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due June 30, 2021

Filed in August 2021

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Platte	Drainage District 1 Platte County	Yes	August 3, 2021
	Waldron Levee District	Yes	August 22, 2021
	Farley SRD Platte County	Yes	August 3, 2021
	Parkville SRD Platte County	Yes	August 3, 2021
	Platte City SRD Platte County	Yes	August 3, 2021
	Smithville Area FPD	Yes	August 3, 2021
	Dearborn Area FPD	Yes	August 17, 2021
Polk	Humansville SRD Polk County	Yes	August 26, 2021
	Polk County Health Center	Yes	August 20, 2021
	Polk County 911 Board	Yes	August 2, 2021
Pulaski	PWSD 1 Pulaski County	Yes	August 3, 2021
	Crocker Rural FPD	Yes	August 17, 2021
	Bowman TDD	Yes	August 27, 2021
Putnam	Putnam County Ambulance District	Yes	August 9, 2021
	Unionville SRD Putnam County	Yes	August 11, 2021
	Grant Township FPD	Yes	August 6, 2021
Ray	PWSD 1 Ray County	Yes	August 3, 2021
	Levee District 1 Ray County	Yes	August 24, 2021
	Hardin SRD Ray County	Yes	August 30, 2021
	Hardin FPD	Yes	August 4, 2021
	Stet Rural FPD	Yes	August 26, 2021
	Ray County Health Department	Yes	August 4, 2021
	Reynolds County Health Center	Yes	August 2, 2021
Reynolds	Saline County Health Department	Yes	August 16, 2021
Saline	Saline County 911 Board	Yes	August 9, 2021
Scotland	Scotland County Health Department	Yes	August 2, 2021
Scott	North Main/Malone TDD	Yes	August 15, 2021
Shannon	Shannon County Ambulance District	Yes	August 16, 2021
	Shannon County Health Department	Yes	August 17, 2021
Shelby	Shelbina SRD Shelby County	Yes	August 5, 2021
St. Charles	Wentzville Industrial TDD	Yes	August 11, 2021
St. Clair	St. Clair County Health Center	Yes	August 5, 2021
St. Francois	PWSD 1 St. Francois County	Yes	August 2, 2021
	Pilot Knob Rural Water District	Yes	August 11, 2021
	St. Francois County Health Center	Yes	August 5, 2021
	Northeast Ambulance & FPD	Yes	August 3, 2021
St. Louis	Francis Place TDD	Yes	August 3, 2021
	Olive/Graeser TDD	Yes	August 18, 2021
	St. Charles Rock Road TDD	Yes	August 5, 2021
	Tower Grove S Concerned Citizen SBD	Yes	August 6, 2021
St. Louis City	Bottle District TDD	Yes	August 20, 2021
	DD 1 Reform 7-13-33-14-17-19	Yes	August 3, 2021
	Stoddard County Public Health	Yes	August 19, 2021
Stoddard	Stone County Library District	Yes	August 11, 2021
	Stone County Health Department	Yes	August 2, 2021
	Stone County 911 Board	Yes	August 26, 2021
Stone			

Appendix C

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due June 30, 2021

Filed in August 2021

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Sullivan	Harris SRD Sullivan County	Yes	August 3, 2021
	Medicine Creek FPD	Yes	August 4, 2021
Texas	PWSD 3 Texas County	Yes	August 16, 2021
	Texas County EMS Board	Yes	August 12, 2021
Wayne	PWSD 2 Wayne County	Yes	August 6, 2021
Webster	Seymour SRD Webster County	Yes	August 2, 2021
Total Filed		190	

Acronyms:

CID	Community Improvement District
DD	Drainage District
EMS	Emergency Medical Services
FPD	Fire Protection District
NHD	Nursing Home District
PLD	Public Library District
PWSD	Public Water Supply District
SBD	Special Business District
SRD	Special Road District
TDD	Transportation Development District



Nicole Galloway, CPA

Missouri State Auditor

**Monthly Report on Municipal Court
and Revenue Filings
August 2021**

Report No. 2021-081

September 2021

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings

August 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by August 31, 2021, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for 4 cities and 4 villages is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in August 2021, after their filing deadline. The filing status for these 59 cities, 1 town and 19 villages is presented in summary on page 3-4 and by individual entity in Appendixes B to H.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Municipal Court and Revenue Filings

August 2021

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, except counties and school districts, in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 4 cities and 4 villages with a fiscal year end of February 28, 2021, whose financial report was due by August 31, 2021. Of the 8 municipalities, 4 filed the financial report timely. Of the 4 municipalities required to file an addendum, 1 filed timely. Of the 3 municipalities required to file a certification, none filed timely.

This report includes the filing status for 59 cities, 1 town and 19 villages that filed at least one of the items (financial report, addendum, or certification) in August 2021, after their filing deadline. Of these municipalities, 61 filed an annual financial report, 20 filed an addendum, and 13 filed a certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due August 31, 2021

Fiscal Year Ended February 28, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Andrew	City of Fillmore	Yes	March 12, 2021	n/a	n/a
Audrain	City of Vandalia	No		No	No
Clay	Village of Oaks	No		n/a	n/a
Grundy	City of Tindall	Yes	July 31, 2021	n/a	n/a
Lincoln	Village of Chain of Rocks	Yes	July 28, 2021	n/a	n/a
Osage	Village of Freeburg	No		No	n/a
St. Louis	City of Pasadena Hills	Yes	August 16, 2021	Yes	No
	Village of Uplands Park	No		No	No
Total Filed		4		1	0
Total Not Filed		4		3	3
Total n/a		0		4	5

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due November 30, 2020
 Filed in August 2021

Fiscal Year Ended May 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Clay	Village of Oakwood Park	Yes	August 30, 2021	n/a	n/a
Total Filed		1		0	0

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2020
Filed in August 2021

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cape Girardeau	Village of Whitewater	Yes	August 16, 2021	No	n/a
St. Louis	City of Bella Villa	**	December 23, 2020	No	Yes
	City of Oakland	**	November 19, 2020	No	Yes
	City of Pine Lawn	No		***	Yes
Total Filed		1		0	3

** Filed by December 31, 2020.

*** Filed after December 31, 2020, but before August 2021.

n/a Entities without a municipal judge are not required to file a certification.

Appendix D
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due March 31, 2021
Filed in August 2021

Fiscal Year Ended September 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cedar	City of El Dorado Springs	***	July 2, 2021	**	Yes
St. Louis	City of Cool Valley	Yes	August 20, 2021	Yes	**
Total Filed		1		1	1

** Filed by March 31, 2021.

*** Filed after March 31, 2021, but before August 2021.

Appendix E
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due April 30, 2021
 Filed in August 2021

Fiscal Year Ended October 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Jasper	City of Carterville	No		Yes	Yes
Total Filed		0		1	1

Appendix F
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due May 31, 2021
 Filed in August 2021

Fiscal Year Ended November 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	City of Flordell Hills	Yes	August 3, 2021	No	No
Total Filed		1		0	0

Appendix G
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2021
Filed in August 2021

Fiscal Year Ended December 31, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Andrew	City of Bolckow	Yes	August 3, 2021	n/a	n/a
Benton	City of Lincoln	Yes	August 2, 2021	Yes	Yes
Butler	City of Poplar Bluff	***	July 1, 2021	Yes	**
Caldwell	City of Kidder	Yes	August 29, 2021	No	n/a
	City of Kingston	Yes	August 30, 2021	n/a	n/a
Carroll	City of Bosworth	Yes	August 13, 2021	No	n/a
Carter	City of Van Buren	Yes	August 2, 2021	No	n/a
Clinton	City of Trimble	No		Yes	No
Cooper	City of Otterville	**	May 19, 2021	Yes	n/a
	Village of Windsor Place	Yes	August 16, 2021	No	n/a
Dunklin	City of Cardwell	Yes	August 24, 2021	No	No
Gentry	City of Stanberry	Yes	August 3, 2021	***	n/a
Greene	City of Walnut Grove	Yes	August 10, 2021	**	No
Harrison	City of Gilman City	Yes	August 25, 2021	No	n/a
	City of Ridgeway	Yes	August 16, 2021	**	n/a
Henry	City of Deepwater	Yes	August 11, 2021	No	n/a
Hickory	City of Cross Timbers	Yes	August 5, 2021	n/a	n/a
Holt	Village of Fortescue	Yes	August 11, 2021	n/a	n/a
Jasper	Village of Reeds	Yes	August 27, 2021	n/a	n/a
Jefferson	City of Kimmswick	Yes	August 2, 2021	n/a	n/a
	City of Pevely	Yes	August 9, 2021	No	No
Knox	City of Knox City	Yes	August 27, 2021	n/a	n/a
Lawrence	City of Stotts City	Yes	August 23, 2021	n/a	n/a
	Village of Freistatt	Yes	August 11, 2021	No	n/a
	Village of Hoberg	Yes	August 14, 2021	n/a	n/a
Lincoln	City of Elsberry	Yes	August 16, 2021	Yes	Yes
	City of Hawk Point	Yes	August 30, 2021	No	n/a
	City of Silex	**	February 23, 2021	Yes	n/a
	Village of Whiteside	Yes	August 9, 2021	n/a	n/a
Linn	City of Browning	Yes	August 9, 2021	Yes	n/a
Livingston	Village of Utica	Yes	August 8, 2021	n/a	n/a
McDonald	City of Noel	**	January 21, 2021	Yes	Yes
	Village of Ginger Blue	Yes	August 13, 2021	n/a	n/a
Miller	City of Eldon	Yes	August 12, 2021	Yes	n/a
Morgan	City of Barnett	Yes	August 3, 2021	n/a	n/a
	City of Syracuse	Yes	August 3, 2021	n/a	n/a
New Madrid	City of New Madrid	Yes	August 16, 2021	No	n/a
	Village of Tallapoosa	Yes	August 3, 2021	n/a	n/a
Nodaway	City of Conception Junction	Yes	August 31, 2021	Yes	n/a
	Village of Guilford	Yes	August 6, 2021	No	n/a
Pemiscot	City of Bragg City	Yes	August 21, 2021	n/a	n/a
	City of Homestown	Yes	August 3, 2021	n/a	n/a
	City of Pascola	Yes	August 24, 2021	n/a	n/a
	Village of Holland	Yes	August 2, 2021	n/a	n/a
Pike	Town of Paynesville	Yes	August 8, 2021	n/a	n/a

Appendix G
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2021
Filed in August 2021

Fiscal Year Ended December 31, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Platte	City of Camden Point	Yes	August 17, 2021	No	n/a
Platte	City of Lake Waukomis	Yes	August 4, 2021	No	n/a
	City of Parkville	Yes	August 19, 2021	**	**
	City of Weston	Yes	August 13, 2021	No	No
Randolph	Village of Cairo	Yes	August 27, 2021	n/a	n/a
Ray	City of Homestead Village	Yes	August 11, 2021	No	n/a
Saline	City of Emma	**	June 30, 2021	Yes	n/a
St. Charles	City of Dardenne Prairie	**	June 3, 2021	Yes	Yes
	City of New Melle	Yes	August 31, 2021	n/a	n/a
	City of St. Paul	Yes	August 9, 2021	n/a	n/a
St. Louis	City of Bel Nor	**	June 30, 2021	Yes	No
	City of Brentwood	Yes	August 4, 2021	**	**
	City of Crestwood	**	May 26, 2021	Yes	Yes
	City of Dellwood	**	June 30, 2021	Yes	Yes
	City of Moline Acres	No		Yes	Yes
	City of Northwoods	No		Yes	**
	Village of Marlborough	Yes	August 6, 2021	n/a	n/a
	Village of Riverview	Yes	August 20, 2021	Yes	***
	Village of Westwood	Yes	August 9, 2021	No	No
Sullivan	City of Harris	Yes	August 3, 2021	n/a	n/a
Taney	Village of Kirbyville	Yes	August 10, 2021	n/a	n/a
Washington	Village of Mineral Point	Yes	August 7, 2021	n/a	n/a
Webster	City of Marshfield	**	June 2, 2021	**	Yes
Worth	City of Grant City	Yes	August 4, 2021	No	n/a
Total Filed		56		18	8

** Filed by June 30, 2021.

*** Filed after June 30, 2021, but before August 2021.

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix H
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due July 31, 2021
 Filed in August 2021

Fiscal Year Ended January 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cole	City of St. Martins	Yes	August 2, 2021	n/a	n/a
Total Filed		1		0	0

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

The seal of the Missouri State Auditor is a circular emblem. It features a central shield with a balance scale and a plow, symbolizing justice and agriculture. The shield is surrounded by a wreath. The outer ring of the seal contains the text "SEAL OF THE STATE AUDITOR" at the top, "JULY 1820 MISSOURI 1892" at the bottom, and the motto "UNDER THE GENTLE HAND OF GOD WE STAND DIVIDED" in the center.

Nicole Galloway, CPA

Missouri State Auditor

McDonald County

Report No. 2021-080

September 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of McDonald County

Land Purchase	The County Commission purchased 2 parcels of land from a County Commissioner in violation of state law.
Sheriff's Controls and Procedures	The Sheriff's office does not prepare adequate bank reconciliations or maintain an accurate check register balance for the civil bank account. In addition, monthly lists of liabilities are not prepared to reconcile to the available cash balance. The Sheriff's office has not established adequate controls and procedures over seized property.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney's office does not prepare adequate bank reconciliations or maintain a book balance. In addition, monthly lists of liabilities are not prepared to reconcile to the available cash balance. The Prosecuting Attorney's office has not established proper procedures for receipting and recording payments received. The Prosecuting Attorney's office does not generate a monthly list of unpaid bad checks and restitution. The Prosecuting Attorney's office does not always assess the statutorily required fees from defendants who owe court-ordered restitution.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Good**.*

All reports are available on our website: auditor.mo.gov

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

McDonald County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

County Commission
and
Officeholders of McDonald County

We have audited certain operations of McDonald County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2020. The objectives of our audit were to:

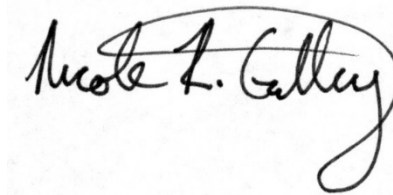
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and performed sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of McDonald County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Senior Director:	Randall Gordon, M. Acct., CPA, CGAP
Audit Manager:	Josh Allen, CPA, CIA, CFE, CGAP
In-Charge Auditor:	Steven J. Barton
Audit Staff:	Terese Summers, MSAS, CPA Samantha A. Brown

McDonald County Management Advisory Report State Auditor's Findings

1. Land Purchase

The County Commission purchased 2 parcels of land from a County Commissioner in violation of state law.

On November 26, 2018, the County Commission voted to approved a motion to purchase 2 parcels of land owned by County Commissioner John Bunch for \$75,000. County Commissioner Bunch abstained from voting on the motion. The County Clerk indicated the county purchased the property to provide additional parking and storage for the county courthouse. An appraisal valued the property at \$89,500 on February 21, 2019. The transaction settled on March 20, 2020.

Purchasing a property from a current County Commissioner is in violation of Section 49.140, RSMo, which states "No county commissioner shall, directly or indirectly, become a party to any contract to which the county is a party, or act as a road or bridge commissioner, either general or special, or keeper of any poor person." Section 49.150, RSMo, states county commissioners that violate Section 49.140, RSMo, shall be guilty of a class B misdemeanor.

Recommendation

The County Commission discontinue making purchases from County Commissioners to ensure compliance with state law.

Auditee's Response

This sale took place under a different administration. For example, the County Commissioner subject to this sale no longer serves McDonald County. In addition, there is a new legal department. Turnover has occurred since the events of March 20, 2019. It is also important to note, Kimberly Bell (County Clerk) serves at the direction and pleasure of the County Commission. She has no authority to approve or deny agenda items subject to commission meetings.

A former County Commissioner owned the parcels and according to the documents (being sent or sent to you), the parcels were appraised at \$89,500. The County Commissioner that owned the land allowed the County to obtain the parcels far under market value. The parcels were deemed located within the county's plans and were found necessary to further economic expansion. In addition, the County Commissioner who had a potential conflict abstained from all voting (see meeting minutes of March 20, 2019). Further, prior to voting on the sale of the parcels, public notice containing time, date, place, and tentative agenda was posted in advance, in compliance with:

Section 610.020.1, RSMo: All public governmental bodies shall give notice of the time, date, and place of each meeting, and its tentative agenda, in a manner reasonably calculated to advise the public of the matters to be considered

We thank you and agree with your assessment of the applicability of Section 105.454.1(2), RSMo. While our current administration, including our legal



McDonald County
Management Advisory Report - State Auditor's Findings

department is not privy to any legal analysis conducted by the prior administration regarding this matter, we do feel it is germane to the transaction under inquiry.

After review, we wish to let you know the county strives to maintain good governmental transparency regarding all matters subject to disclosure. Further, the county always seeks to lean towards disclosure that allows the general public to reasonably have means and methods to obtain any information they may seek, sans matters not subject to disclosure under Missouri law and other applicable laws.

While we rely on what is required of us by Section 610.020, RSMo, and find ourselves in compliance with said statute, we always acknowledge room for improvement. Moving forward, we will consider posting legal descriptions of real property under their clean title in advance of future meetings concerning sale of real property. We will further seek to refrain or limit sale of real property owned by any elected officials. Lastly, we will record meeting minutes (when possible) that disclose reasons for voting abstention, such as potential conflict.

2. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The office collected approximately \$346,000 in civil and criminal process fees, concealed carry weapon permits, bonds, inmate monies, and other miscellaneous receipts during the year ended December 31, 2020.

2.1 Bank reconciliations and liabilities

The Sheriff's office does not prepare adequate bank reconciliations or maintain an accurate check register balance for the civil bank account. In addition, monthly lists of liabilities are not prepared to reconcile to the available cash balance.

The civil account's check register balance on December 31, 2020, was \$26,583. However, office personnel indicated this balance included 11 duplicate deposits from November 2016 totaling \$17,963 that should be removed from the register. Office personnel indicated they were uncertain how to remove the duplicate deposits from the accounting system. Adjusting the check register balance for these deposits results in a book balance of \$8,620. The bank statement balance was \$8,988 resulting in an unidentified difference of \$368 between the adjusted book balance and the bank statement balance. In addition, liabilities for the civil bank account totaled \$7,019 on December 31, 2020, resulting in an unidentified balance of \$1,601 between the adjusted book balance and liabilities.

Maintaining an accurate check register balance and performing adequate monthly bank reconciliations helps ensure receipts and disbursements have been properly handled and recorded, and increases the likelihood errors will be identified and corrected timely. Without regular identification and



McDonald County Management Advisory Report - State Auditor's Findings

comparison of liabilities to the reconciled bank balance, including removal of erroneous deposits in transit, there is less likelihood errors will be identified and the ability to both identify liabilities and resolve errors is diminished.

2.2 Seized property

The Sheriff's office has not established adequate controls and procedures over seized property. A complete and accurate seized property inventory listing is not maintained and a physical inventory of seized property has not been performed. In addition, the Sheriff does not periodically review cases and dispose of related seized property items. Some seized property has been held for more than 15 years.

Two different logs are used to track seized property, and neither of the logs is accurate or complete. Items obtained since 2014 are maintained in one log and items obtained prior to 2014 are maintained in the other log. We tested 22 seized property items haphazardly selected from both logs with the population totaling approximately 3,100 items. We identified 3 items (2 knives and a sword) on the seized property logs that could not be located in the seized property room. Records indicate office personnel released the sword to the owner in 2011, but did not update the log.

Considering the often sensitive nature of seized property, adequate internal controls are essential and would significantly reduce the risk of loss, theft, or misuse of the property. Maintaining complete and accurate inventory control records and performing periodic physical inventories with the results compared to inventory records is necessary to ensure seized property is accounted for properly. The use of multiple logs to track seized property is cumbersome and reduces the assurance that all information is accurately recorded and accounted for properly. Section 542.301, RSMo, provides the requirements for the disposition of seized property that has not been forfeited or returned to the claimant.

A similar condition was noted in our prior 3 audit reports.

Recommendations

The Sheriff:

- 2.1 Ensure adequate monthly bank reconciliations are prepared and maintain an accurate check register. In addition, prepare monthly lists of liabilities and reconcile the list to the available cash balance. Any differences, including the duplicate deposits, should be promptly investigated and resolved.
- 2.2 Maintain a complete and accurate seized property evidence log, and ensure a periodic inventory is conducted and reconciled to the seized property evidence log, and investigate any differences. The Sheriff should also make timely and appropriate dispositions of seized property in accordance with state law.



McDonald County
Management Advisory Report - State Auditor's Findings

Auditee's Response

- 2.1 *The issue identified during the audit where you claim that the office does not maintain an accurate check register balance for the civil bank account has been corrected. The issue was due to a defective software program not allowing QuickBooks to work as designed. This has been fixed. Separate ledgers are maintained to document monthly activities. We are aware of the errors and are correcting them. Steps are being taken to address the recommendations regarding check registers and liabilities.*
- 2.2 *A new storage facility has been provided to the Sheriff's office for seized property. Along with the new facility, a new tracking system has been implemented. The new system and facility will allow efficient controls of seized property. We were in the process of changing to this new system/facility during the audit. We believe we located the three items noted in the audit report but believe that old labeling fell off of the items or packaging and we could not with a 100 percent certainty, prove that these items were the ones chosen for the audit. The new system and facility will ensure better controls. We are also in the process of eliminating old items from seized property inventory from old cases that are no longer needed.*

3. Prosecuting Attorney's Controls and Procedures

3.1 Bank reconciliation and liabilities

Controls and procedures in the Prosecuting Attorney's office need improvement. The office collected approximately \$122,000 in bad check and court-ordered restitution and fees during the year ended December 31, 2020.

The Prosecuting Attorney's office does not prepare adequate bank reconciliations or maintain a book balance. In addition, monthly lists of liabilities are not prepared to reconcile to the available cash balance.

The Prosecuting Attorney's office does not calculate a reconciled bank statement balance on the reconciliation worksheet and the worksheet only lists the checks reconciled and unreconciled for the month. We determined the account had a reconciled bank balance of \$1,078 at December 31, 2020 (bank balance of \$10,394 less outstanding checks totaling \$9,316). As previously indicated the office does not prepare a list of monthly list of liabilities. Office personnel could not explain why this money remained in the account as of December 31, 2020.

Maintaining a book balance and performing adequate monthly bank reconciliations helps ensure receipts and disbursements have been properly handled and recorded, and increases the likelihood errors will be identified and corrected timely. Further, without regular identification and comparison of liabilities to the reconciled bank balance, there is less likelihood errors will be identified and the ability to both identify liabilities and resolve errors is diminished.



McDonald County
Management Advisory Report - State Auditor's Findings

3.2 Receipting and recording The Prosecuting Attorney's office has not established proper procedures for receipting and recording payments received.

The bookkeeper does not always enter receipts into the office's computerized accounting system timely at the time of receipt. We haphazardly selected 2 consecutive weeks of receipts (13 receipts) to test during the year ended December 31, 2020. During this test, we identified 8 money orders totaling \$1,104 recorded with manual receipt slips that were not recorded in the electronic accounting system until 1 to 13 days after receipt.

Failure to implement adequate receipting and recording procedures increase the risk that loss, theft, or misuse of monies received will occur and go undetected.

3.3 Accounts receivable The Prosecuting Attorney's office does not generate a monthly list of unpaid bad checks and restitution. As a result, the amount of unpaid receivables is unknown and the need to follow up on specific cases may not be identified timely.

A complete and accurate list of unpaid bad checks and restitution would allow office personnel to more easily review amounts due, take appropriate steps to ensure amounts due are collected, and determine if any amounts are uncollectible.

3.4 Administrative fees The Prosecuting Attorney's office does not always assess the statutorily required fees from defendants who owe court-ordered restitution. We noted the administrative handling fee was not assessed for all applicable cases handled during the year ended December 31, 2020. We haphazardly selected and reviewed 5 restitution cases from the 125 cases that received a payment during the year ended December 31, 2020. Four of these cases were not assessed the administrative handling fees that would have totaled \$250.

Section 559.100.3, RSMo, requires the Prosecuting Attorney to collect an administrative handling cost fee on cases of court-ordered restitution.

Similar conditions previously reported A condition similar to section 3.2 was noted in our prior 3 audit reports and a similar condition to section 3.3 was noted in our prior audit report.

Recommendations The Prosecuting Attorney:

- 3.1 Ensure adequate monthly bank reconciliations are prepared and maintain a book balance. In addition, prepare monthly lists of liabilities and reconcile the list to the available cash balance. Any differences should be promptly investigated and resolved.



McDonald County
Management Advisory Report - State Auditor's Findings

- 3.2 Timely record all payments received in the computerized accounting system.
- 3.3 Establish procedures to monitor and collect accounts receivable.
- 3.4 Assess and collect fees on all restitution cases as required by state law.

Auditee's Response

- 3.1 *In response to the findings of this section, you indicated an unidentified balance of \$1,078 was found in the bank account. Maleia Cheney, Prosecuting Attorney of McDonald County was sworn in effective October 15, 2020. When taking over, the office inherited the financial account that was not reconciled, and subject to your finding under this section.*

Currently, our office has opened a new bank account to produce more balanced and accurate reconciliations for the future. It is worth noting the old account must remain open until money can be sent to the state through the escheatment process. The significance of having to leave the former account open is that it will not permit our office to have an accurate reconciliation until we can close the prior administration's account. Additionally, our office will have to hold onto returned checks for up to 6 months. This means, our office could conceivably have a positive balance until such funds are escheated.

- 3.2 *In response to the findings of this section, you indicated you selected two consecutive weeks of receipts (13 receipts) to test during the year ending on December 31, 2020, and 8 money orders were not recorded until some 13 days after receipt. Maleia Cheney, Prosecuting Attorney of McDonald County was sworn in effective October 15, 2020. When taking over, the office inherited the financial receipting and recording of the prior administration, and subject to your finding under this section.*

We currently provide a copy of a written receipt slip to customers and keep a copy for our records. After this transaction, we also now utilize Karpel to enter receipting and recording (when applicable) as they come in, and we no longer take up to 13 days for this process.

- 3.3 *In response to the findings of this section, you indicated our office does not generate a monthly list of unpaid bad checks and restitution. You found this results in the amount of unpaid receivables being unknown, and the need to follow up on specific cases may not be identified timely. Maleia Cheney, Prosecuting Attorney of McDonald County was sworn in effective October 15, 2020. When taking over, the office inherited the processes of the prior administration.*



McDonald County
Management Advisory Report - State Auditor's Findings

Our current staff does utilize Karpel to run various reports. Part of these reports is a monthly scan for what has not been paid. Notice of failure to pay is sent or revocations of probation are filed on a case-by-case basis. This implemented practice has allowed the office a firmer grasp on monies owed, and produce more accurate reporting.

- 3.4 *In response to the findings of this section, you indicated our office does not always assess the statutorily required fees from defendants who owe court-ordered restitution in accordance with Section 559.100.3, RSMo. Maleia Cheney, Prosecuting Attorney of McDonald County was sworn in effective October 15, 2020. When taking over, the office inherited the prior administration's accounts, which did not collect all the required administrative fees.*

Moving forward, our office utilizes Karpel to implement all the required fees. Karpel calculates the fees and ensures the office is collecting the fees in compliance with Section 559.100.3, RSMo. We look forward to future audits now that this measure is in place.

McDonald County

Organization and Statistical Information

McDonald County is a county-organized, third-class county. The county seat is Pineville.

McDonald County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 94 full-time employees and 16 part-time employees on December 31, 2020.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2021	2020
Bill Lant, Presiding Commissioner	\$	31,329
John Bunch, Associate Commissioner		29,267
David Holloway, Associate Commissioner		29,267
Kenny Underwood, Recorder of Deeds		44,343
Kimberly Bell, County Clerk		44,343
Bill Dobbs, Prosecuting Attorney (1)		107,153
Maleia Cheney, Prosecuting Attorney (1)		36,334
Mike Hall, Sheriff		49,500
Sheila Fuller, County Treasurer		44,343
B.J. Goodwin III, County Coroner		15,469
Tonya Garvin, Public Administrator		44,343
Jennifer Weber, County Collector, year ended February 28,	44,343	
Laura Pope, County Assessor, year ended August 31,		44,111
Travis Green, County Surveyor (2)		

(1) Bill Dobbs retired as Prosecuting Attorney on September 30, 2020. Maleia Cheney took office on an interim basis on October 1, 2020. Maleia Cheney was then appointed by the Governor and sworn in as the Prosecuting Attorney on October 15, 2020.

(2) Compensation on a fee basis.



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Moniteau County, Missouri

The Office of the State Auditor contracted for an audit of Moniteau County's financial statements for the 2 years ended December 31, 2020, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by Stopp & VanHoy, Certified Public Accountants, and Business Advisors, LLC, is attached.

Nicole R. Galloway, CPA
State Auditor

September 2021
Report No. 2021-079



Recommendations in the contracted audit of Moniteau County

2020-001	The County prepare a budget for all applicable funds and periodically review its actual expenditures as compared to budgeted amounts. An amended budget should be prepared and approved as necessary to comply with statutes.
2020-002	The County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.
2020-003	The County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze, and manage these risks.
2020-004	Management and governance of the County develop controls over credit card authorization and use to ensure all expenditures are approved and are necessary expenditures of the County's funds.
2020-005	The Sheriff implement the necessary procedures to ensure that the bank balance reconciles to the book balance on a monthly basis.
2020-006	The County keep appropriate minutes for closed session meetings.
2020-007	Management develop internal controls over reporting and consult with outside accountants, if possible, to ensure an accurate Schedule of Expenditures of Federal Awards (SEFA) is prepared.

**The County of Moniteau
California, Missouri
Independent Auditor's Report and Financial Statements
For the years ended December 31, 2020 & 2019**



**The County of Moniteau
California, Missouri
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Independent Auditor's Report

To the County Commission and
Officeholders of Moniteau County, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of Moniteau County, Missouri, as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise Moniteau County, Missouri's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed or permitted by Missouri law to demonstrate compliance with the State of Missouri's regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared by Moniteau County, Missouri on the basis of accounting practices prescribed or permitted by Missouri law to

demonstrate compliance with the State of Missouri's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in *the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Moniteau County, Missouri as of December 31, 2020 and 2019, or changes in financial position or cash flows thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Moniteau County, Missouri as of December 31, 2020 and 2019, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the basis of accounting practices prescribed or permitted by Missouri law as described in Note 1.

Other Matters

Other Information

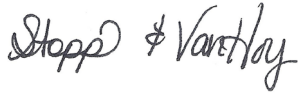
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Moniteau County, Missouri's basic financial statements. The Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 11, 2021 on our consideration of Moniteau County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an

opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Moniteau County, Missouri's internal control over financial reporting and compliance.

A handwritten signature in cursive script, reading "Stopp & Vantley".

Creve Coeur, Missouri
August 11, 2021

**The County of Moniteau
California, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2020**

<u>Fund</u>	Cash and Equivalents January 1, 2020	Receipts 2020	Disbursements 2020	Cash and Equivalents December 31, 2020
General Revenue	\$ 17,136	\$ 4,578,826	\$ 4,594,393	\$ 1,569
Special Road and Bridge	279,518	1,377,238	1,325,005	331,751
Assessment	433,787	222,372	214,907	441,252
Capital Improvement	1,163,090	555,417	490,000	1,228,507
Law Enforcement Training	3,097	1,549	250	4,396
Sheriff Civil Fee	21,616	22,155	21,181	22,590
Prosecuting Attorney Training	45	170	205	10
Prosecuting Attorney Admin Handling Cost	14,903	3,261	-	18,164
Off System Bridge	-	346,922	346,922	-
Election Service	834	1,474	2,285	23
Recorder User Fee	4,725	8,765	10,055	3,435
Local Emergency Planning Committee	327	17,287	36	17,578
Adult Abuse	2,300	1,981	2,616	1,665
Knierim Cemetery Trust	2,801	90	90	2,801
Enloe Cemetery Trust	12,002	386	386	12,002
Inmate Prisoner Detainee Security	10,495	6,428	7,432	9,491
Tax Maintenance	21,120	20,110	24,842	16,388
Sheriff Revolving	6,209	9,687	5,702	10,194
CARES Act Grant	-	1,905,346	1,160,381	744,965
CARES Act Help America Vote Act	-	24,719	5,264	19,455
Law Enforcement Restitution	21,425	11,382	-	32,807
School Resource Officer	-	9,076	236	8,840
Senate Bill 40 Board	2,030,268	1,214,733	1,277,368	1,967,633
Total	<u>\$ 4,045,698</u>	<u>\$ 10,339,374</u>	<u>\$ 9,489,556</u>	<u>\$ 4,895,516</u>

See Notes to the Financial Statements

**The County of Moniteau
California, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2019**

<u>Fund</u>	Cash and Equivalents January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Equivalents December 31, 2019
General Revenue	\$ 9,396	\$ 2,624,151	\$ 2,616,411	\$ 17,136
Special Road and Bridge	434,222	1,313,002	1,467,706	279,518
Assessment	446,715	221,901	234,829	433,787
Capital Improvement	1,353,206	489,884	680,000	1,163,090
Law Enforcement Training	2,276	2,624	1,803	3,097
Sheriff Civil Fee	16,818	21,208	16,410	21,616
Prosecuting Attorney Training	40	400	395	45
Prosecuting Attorney Admin Handling Cost	17,155	4,204	6,456	14,903
Off System Bridge	-	27,064	27,064	-
Election Service	503	682	351	834
Recorder User Fee	6,346	7,091	8,712	4,725
Local Emergency Planning Committee	423	7	103	327
Adult Abuse	2,348	2,751	2,799	2,300
Knierim Cemetery Trust	2,801	90	90	2,801
Enloe Cemetery Trust	12,002	385	385	12,002
Inmate Prisoner Detainee Security	9,717	2,103	1,325	10,495
Tax Maintenance	28,718	18,901	26,499	21,120
Sheriff Revolving	2,901	5,670	2,362	6,209
CARES Act Grant	-	-	-	-
CARES Act Help America Vote Act	-	-	-	-
Law Enforcement Restitution	15,109	21,316	15,000	21,425
School Resource Officer	-	-	-	-
Senate Bill 40 Board	1,868,710	1,192,920	1,031,362	2,030,268
Total	<u>\$ 4,229,406</u>	<u>\$ 5,956,354</u>	<u>\$ 6,140,062</u>	<u>\$ 4,045,698</u>

See Notes to the Financial Statements

The County of Moniteau
California, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	General Revenue Fund			
	2020		2019	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	\$ 389,500	\$ 421,588	\$ 412,000	\$ 388,777
Sales Taxes	771,200	939,627	755,000	751,001
Intergovernmental	2,294,856	2,280,908	249,000	438,004
Charges for Services	307,500	384,405	303,100	306,901
Interest	1,000	935	1,000	1,003
Other Receipts	41,000	38,640	65,545	43,465
Transfers In	800,000	512,723	799,000	695,000
Total Receipts	4,605,056	4,578,826	2,584,645	2,624,151
Disbursements				
County Commission	92,015	90,034	91,715	91,847
County Clerk	110,350	107,444	110,150	107,826
Elections	89,500	99,934	47,500	19,202
Buildings and Grounds	42,200	30,958	36,200	38,036
Employee Fringe Benefits	319,000	291,680	309,100	315,301
County Treasurer	44,550	44,081	44,000	43,978
County Collector	81,815	81,418	81,201	82,142
Circuit Clerk	49,200	45,318	49,880	48,032
Court Administration	6,700	4,200	7,100	1,958
Public Administrator	71,606	67,055	70,226	68,090
Sheriff	587,313	557,805	588,633	610,325
Jail	518,700	576,784	529,120	654,109
Prosecuting Attorney	320,400	302,909	316,305	308,453
Juvenile Officer	59,178	48,377	50,000	43,683
Coroner	17,500	15,334	17,500	15,827
Other Disbursements	202,318	333,655	153,772	167,602
Transfers Out	1,892,606	1,897,407	-	-
Emergency Fund	79,000	-	79,000	-
Total Disbursements	4,583,951	4,594,393	2,581,402	2,616,411
Receipts Over (Under)				
Disbursements	\$ 21,105	\$ (15,567)	\$ 3,243	\$ 7,740
Cash and Equivalents, Jan 1	17,136	17,136	9,396	9,396
Cash and Equivalents, Dec 31	\$ 38,241	\$ 1,569	\$ 12,639	\$ 17,136

See Notes to the Financial Statements

The County of Moniteau
California, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Special Road and Bridge Fund			
	2020		2019	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ 537,000	\$ 574,565	\$ 540,000	\$ 537,006
Sales Taxes	181,700	205,722	151,000	156,237
Intergovernmental	588,500	586,003	616,000	603,781
Charges for Services	7,000	4,410	13,300	8,783
Interest	6,000	5,509	-	6,168
Other Receipts	2,000	1,029	-	1,027
Transfers In	-	-	-	-
Total Receipts	<u>1,322,200</u>	<u>1,377,238</u>	<u>1,320,300</u>	<u>1,313,002</u>
<u>Disbursements</u>				
Salaries	404,000	400,499	401,856	403,772
Employee Fringe Benefits	133,000	124,072	145,500	127,428
Supplies	244,000	122,641	240,000	201,745
Insurance	44,000	46,920	38,000	43,705
Road and Bridge Materials	252,000	209,404	240,000	193,235
Equipment Repairs	110,000	113,958	100,000	97,369
Equipment Purchases	250,000	237,635	410,000	391,254
Road and Bridge Construction	50,000	68,938	50,000	7,439
Other Disbursements	3,500	938	5,000	1,759
Transfers Out	-	-	-	-
Total Disbursements	<u>1,490,500</u>	<u>1,325,005</u>	<u>1,630,356</u>	<u>1,467,706</u>
Receipts Over (Under)				
Disbursements	\$ (168,300)	\$ 52,233	\$ (310,056)	\$ (154,704)
Cash and Equivalents, Jan 1	<u>279,518</u>	<u>279,518</u>	<u>434,222</u>	<u>434,222</u>
Cash and Equivalents, Dec 31	<u>\$ 111,218</u>	<u>\$ 331,751</u>	<u>\$ 124,166</u>	<u>\$ 279,518</u>

See Notes to the Financial Statements

The County of Moniteau
California, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Assessment Fund				Capital Improvement Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	470,000	537,306	460,000	468,711
Intergovernmental	214,000	211,867	218,745	195,029	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	8,100	7,172	8,200	8,193	21,500	18,111	23,000	21,173
Other Receipts	2,900	3,333	1,500	18,679	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>225,000</u>	<u>222,372</u>	<u>228,445</u>	<u>221,901</u>	<u>491,500</u>	<u>555,417</u>	<u>483,000</u>	<u>489,884</u>
<u>Disbursements</u>								
Salaries	124,330	116,322	135,830	111,034	-	-	-	-
Employee Fringe Benefits	32,500	28,442	41,100	27,307	-	-	-	-
Materials and Supplies	5,800	3,591	5,800	4,408	-	-	-	-
Services	29,500	25,137	70,500	48,954	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	54,400	41,415	56,000	43,126	-	-	10,000	-
Transfers Out	-	-	-	-	780,000	490,000	784,000	680,000
Total Disbursements	<u>246,530</u>	<u>214,907</u>	<u>309,230</u>	<u>234,829</u>	<u>780,000</u>	<u>490,000</u>	<u>794,000</u>	<u>680,000</u>
Receipts Over (Under)								
Disbursements	\$ (21,530)	\$ 7,465	\$ (80,785)	\$ (12,928)	\$ (288,500)	\$ 65,417	\$ (311,000)	\$ (190,116)
Cash and Equivalents, Jan 1	<u>433,787</u>	<u>433,787</u>	<u>446,715</u>	<u>446,715</u>	<u>1,163,090</u>	<u>1,163,090</u>	<u>1,353,206</u>	<u>1,353,206</u>
Cash and Equivalents, Dec 31	<u>\$ 412,257</u>	<u>\$ 441,252</u>	<u>\$ 365,930</u>	<u>\$ 433,787</u>	<u>\$ 874,590</u>	<u>\$ 1,228,507</u>	<u>\$ 1,042,206</u>	<u>\$ 1,163,090</u>

See Notes to the Financial Statements

The County of Moniteau
California, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Law Enforcement Training Fund				Sheriff Civil Fee Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,200	304	-	1,219
Charges for Services	2,500	1,498	1,500	2,575	18,000	9,230	20,000	12,025
Interest	50	51	50	49	275	271	200	271
Other Receipts	-	-	-	-	2,500	12,350	-	7,693
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	2,550	1,549	1,550	2,624	21,975	22,155	20,200	21,208
Disbursements								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	2,000	-	3,000	1,803	13,000	18,101	10,000	12,390
Services	-	250	-	-	-	-	-	-
Other Disbursements	-	-	-	-	4,500	3,080	6,000	4,020
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	2,000	250	3,000	1,803	17,500	21,181	16,000	16,410
Receipts Over (Under)								
Disbursements	\$ 550	\$ 1,299	\$ (1,450)	\$ 821	\$ 4,475	\$ 974	\$ 4,200	\$ 4,798
Cash and Equivalents, Jan 1	3,097	3,097	2,276	2,276	21,616	21,616	16,818	16,818
Cash and Equivalents, Dec 31	<u>\$ 3,647</u>	<u>\$ 4,396</u>	<u>\$ 826</u>	<u>\$ 3,097</u>	<u>\$ 26,091</u>	<u>\$ 22,590</u>	<u>\$ 21,018</u>	<u>\$ 21,616</u>

See Notes to the Financial Statements

The County of Moniteau
California, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Prosecuting Attorney Training Fund				Prosecuting Attorney Admin Handling Cost Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	400	170	320	400	3,800	3,027	5,000	3,723
Interest	-	-	-	-	250	234	500	256
Other Receipts	-	-	-	-	225	-	-	225
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>400</u>	<u>170</u>	<u>320</u>	<u>400</u>	<u>4,275</u>	<u>3,261</u>	<u>5,500</u>	<u>4,204</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	-	-	-	-	-	-	-	-
Other Disbursements	300	205	200	395	-	-	-	-
Capital Outlay	-	-	-	-	8,000	-	10,000	6,456
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>300</u>	<u>205</u>	<u>200</u>	<u>395</u>	<u>8,000</u>	<u>-</u>	<u>10,000</u>	<u>6,456</u>
Receipts Over (Under)								
Disbursements	\$ 100	\$ (35)	\$ 120	\$ 5	\$ (3,725)	\$ 3,261	\$ (4,500)	\$ (2,252)
Cash and Equivalents, Jan 1	<u>45</u>	<u>45</u>	<u>40</u>	<u>40</u>	<u>14,903</u>	<u>14,903</u>	<u>17,155</u>	<u>17,155</u>
Cash and Equivalents, Dec 31	<u>\$ 145</u>	<u>\$ 10</u>	<u>\$ 160</u>	<u>\$ 45</u>	<u>\$ 11,178</u>	<u>\$ 18,164</u>	<u>\$ 12,655</u>	<u>\$ 14,903</u>

See Notes to the Financial Statements

The County of Moniteau
California, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Off System Bridge Fund				Election Service Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	360,472	346,922	296,000	27,064	2,000	1,458	700	672
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	50	16	29	10
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>360,472</u>	<u>346,922</u>	<u>296,000</u>	<u>27,064</u>	<u>2,050</u>	<u>1,474</u>	<u>729</u>	<u>682</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	2,000	2,285	400	351
Services	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	360,472	346,922	296,000	27,064	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>360,472</u>	<u>346,922</u>	<u>296,000</u>	<u>27,064</u>	<u>2,000</u>	<u>2,285</u>	<u>400</u>	<u>351</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ (811)	\$ 329	\$ 331
Cash and Equivalents, Jan 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>834</u>	<u>834</u>	<u>503</u>	<u>503</u>
Cash and Equivalents, Dec 31	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 884</u></u>	<u><u>\$ 23</u></u>	<u><u>\$ 832</u></u>	<u><u>\$ 834</u></u>

See Notes to the Financial Statements

The County of Moniteau
California, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Recorder User Fee Fund				Local Emergency Planning Committee Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	17,183	-	-
Charges for Services	6,500	8,717	8,000	7,023	-	-	-	-
Interest	50	48	100	68	7	104	7	7
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>6,550</u>	<u>8,765</u>	<u>8,100</u>	<u>7,091</u>	<u>7</u>	<u>17,287</u>	<u>7</u>	<u>7</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	100	36	350	103
Services	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	10,000	10,055	10,000	8,712	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>10,000</u>	<u>10,055</u>	<u>10,000</u>	<u>8,712</u>	<u>100</u>	<u>36</u>	<u>350</u>	<u>103</u>
Receipts Over (Under)								
Disbursements	\$ (3,450)	\$ (1,290)	\$ (1,900)	\$ (1,621)	\$ (93)	\$ 17,251	\$ (343)	\$ (96)
Cash and Equivalents, Jan 1	<u>4,725</u>	<u>4,725</u>	<u>6,346</u>	<u>6,346</u>	<u>327</u>	<u>327</u>	<u>423</u>	<u>423</u>
Cash and Equivalents, Dec 31	<u>\$ 1,275</u>	<u>\$ 3,435</u>	<u>\$ 4,446</u>	<u>\$ 4,725</u>	<u>\$ 234</u>	<u>\$ 17,578</u>	<u>\$ 80</u>	<u>\$ 327</u>

See Notes to the Financial Statements

The County of Moniteau
California, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Adult Abuse Fund				Knierim Cemetery Trust Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	2,700	1,981	2,700	2,751	-	-	-	-
Interest	-	-	-	-	90	90	50	90
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>2,700</u>	<u>1,981</u>	<u>2,700</u>	<u>2,751</u>	<u>90</u>	<u>90</u>	<u>50</u>	<u>90</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	2,700	2,616	2,700	2,799	90	90	50	90
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>2,700</u>	<u>2,616</u>	<u>2,700</u>	<u>2,799</u>	<u>90</u>	<u>90</u>	<u>50</u>	<u>90</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ (635)	\$ -	\$ (48)	\$ -	\$ -	\$ -	\$ -
Cash and Equivalents, Jan 1	<u>2,300</u>	<u>2,300</u>	<u>2,348</u>	<u>2,348</u>	<u>2,801</u>	<u>2,801</u>	<u>2,801</u>	<u>2,801</u>
Cash and Equivalents, Dec 31	<u>\$ 2,300</u>	<u>\$ 1,665</u>	<u>\$ 2,348</u>	<u>\$ 2,300</u>	<u>\$ 2,801</u>	<u>\$ 2,801</u>	<u>\$ 2,801</u>	<u>\$ 2,801</u>

See Notes to the Financial Statements

The County of Moniteau
California, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Enloe Cemetery Trust Fund				Inmate Prisoner Detainee Security Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	2,020	6,428	15,000	2,103
Interest	390	386	280	385	-	-	-	-
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>390</u>	<u>386</u>	<u>280</u>	<u>385</u>	<u>2,020</u>	<u>6,428</u>	<u>15,000</u>	<u>2,103</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	390	386	200	385	2,300	7,432	4,000	1,325
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>390</u>	<u>386</u>	<u>200</u>	<u>385</u>	<u>2,300</u>	<u>7,432</u>	<u>4,000</u>	<u>1,325</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ -	\$ 80	\$ -	\$ (280)	\$ (1,004)	\$ 11,000	\$ 778
Cash and Equivalents, Jan 1	<u>12,002</u>	<u>12,002</u>	<u>12,002</u>	<u>12,002</u>	<u>10,495</u>	<u>10,495</u>	<u>9,717</u>	<u>9,717</u>
Cash and Equivalents, Dec 31	<u>\$ 12,002</u>	<u>\$ 12,002</u>	<u>\$ 12,082</u>	<u>\$ 12,002</u>	<u>\$ 10,215</u>	<u>\$ 9,491</u>	<u>\$ 20,717</u>	<u>\$ 10,495</u>

See Notes to the Financial Statements

The County of Moniteau
California, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Tax Maintenance Fund				Sheriff Revolving Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	18,000	19,762	18,000	18,454	6,100	9,561	4,150	5,595
Interest	-	320	-	447	80	126	150	75
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	28	-	-	-	-	-	-
Total Receipts	18,000	20,110	18,000	18,901	6,180	9,687	4,300	5,670
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	26,530	7,089	29,360	7,858	1,500	1,725	5,000	1,408
Services	-	1,393	-	2,281	500	850	1,000	460
Other Disbursements	-	-	-	-	500	1,127	1,000	494
Capital Outlay	-	16,360	-	16,360	-	-	-	-
Transfers Out	-	-	-	-	-	2,000	-	-
Total Disbursements	26,530	24,842	29,360	26,499	2,500	5,702	7,000	2,362
Receipts Over (Under)								
Disbursements	\$ (8,530)	\$ (4,732)	\$ (11,360)	\$ (7,598)	\$ 3,680	\$ 3,985	\$ (2,700)	\$ 3,308
Cash and Equivalents, Jan 1	21,120	21,120	28,718	28,718	6,209	6,209	2,901	2,901
Cash and Equivalents, Dec 31	\$ 12,590	\$ 16,388	\$ 17,358	\$ 21,120	\$ 9,889	\$ 10,194	\$ 201	\$ 6,209

See Notes to the Financial Statements

The County of Moniteau
California, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	CARES Act Grant Fund				CARES Act Help America Vote Act Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	24,719	24,719	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	13,000	12,740	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	1,892,606	1,892,606	-	-	-	-	-	-
Total Receipts	1,905,606	1,905,346	-	-	24,719	24,719	-	-
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	24,719	5,264	-	-
Services	-	-	-	-	-	-	-	-
Other Disbursements	1,905,606	1,139,630	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	20,751	-	-	-	-	-	-
Total Disbursements	1,905,606	1,160,381	-	-	24,719	5,264	-	-
Receipts Over (Under)								
Disbursements	\$ -	\$ 744,965	\$ -	\$ -	\$ -	\$ 19,455	\$ -	\$ -
Cash and Equivalents, Jan 1	-	-	-	-	-	-	-	-
Cash and Equivalents, Dec 31	\$ -	\$ 744,965	\$ -	\$ -	\$ -	\$ 19,455	\$ -	\$ -

See Notes to the Financial Statements

The County of Moniteau
California, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Law Enforcement Restitution Fund				School Resource Officer Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	20,000	10,975	20,000	21,007	-	-	-	-
Interest	300	407	-	309	-	-	-	-
Other Receipts	-	-	-	-	-	4,275	-	-
Transfers In	-	-	-	-	-	4,801	-	-
Total Receipts	20,300	11,382	20,000	21,316	-	9,076	-	-
Disbursements								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	236	-	-
Services	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	20,000	-	15,000	15,000	-	-	-	-
Total Disbursements	20,000	-	15,000	15,000	-	236	-	-
Receipts Over (Under)								
Disbursements	\$ 300	\$ 11,382	\$ 5,000	\$ 6,316	\$ -	\$ 8,840	\$ -	\$ -
Cash and Equivalents, Jan 1	21,425	21,425	15,109	15,109	-	-	-	-
Cash and Equivalents, Dec 31	\$ 21,725	\$ 32,807	\$ 20,109	\$ 21,425	\$ -	\$ 8,840	\$ -	\$ -

See Notes to the Financial Statements

**The County of Moniteau
California, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019**

	Senate Bill 40 Fund			
	2020		2019	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ 240,000	\$ 263,281	\$ 240,000	\$ 246,841
Sales Taxes	-	-	-	-
Intergovernmental	29,085	35,011	4,935	3,488
Charges for Services	812,295	802,067	807,558	834,323
Interest	25,698	21,886	28,698	29,233
Other Receipts	80,580	92,488	77,633	79,035
Transfers In	-	-	-	-
Total Receipts	<u>1,187,658</u>	<u>1,214,733</u>	<u>1,158,824</u>	<u>1,192,920</u>
<u>Disbursements</u>				
Salaries	624,500	614,513	571,475	549,963
Employee Fringe Benefits	360,861	356,076	196,551	188,753
Materials and Supplies	23,288	20,422	28,051	23,106
Services	202,259	192,529	227,815	200,540
Other Disbursements	36,437	36,308	70,453	57,531
Capital Outlay	64,587	57,520	15,036	11,469
Transfers Out	-	-	-	-
Total Disbursements	<u>1,311,932</u>	<u>1,277,368</u>	<u>1,109,381</u>	<u>1,031,362</u>
Receipts Over (Under)				
Disbursements	\$ (124,274)	\$ (62,635)	\$ 49,443	\$ 161,558
Cash and Equivalents, Jan 1	<u>2,030,268</u>	<u>2,030,268</u>	<u>1,868,710</u>	<u>1,868,710</u>
Cash and Equivalents, Dec 31	<u>\$ 1,905,994</u>	<u>\$ 1,967,633</u>	<u>\$ 1,918,153</u>	<u>\$ 2,030,268</u>

See Notes to the Financial Statements

**The County of Moniteau
California, Missouri
Statements of Assets and Liabilities Arising From Cash Transactions
Custodial Funds - Regulatory Basis
December 31, 2020 & 2019**

2020						
	Collector	Recorder	Sheriff	Prosecuting Attorney	Treasurer	Total
Assets						
Cash and Equivalents	\$ 9,495,266	\$ 13,696	\$ 19,581	\$ 28,619	\$ 51,484	\$ 9,608,646
Total Assets	9,495,266	13,696	19,581	28,619	51,484	9,608,646
Liabilities and Fund Balances						
Total Liabilities	9,495,266	13,696	19,581	28,619	51,484	9,608,646
	9,495,266	13,696	19,581	28,619	51,484	9,608,646
Fund Balances	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 9,495,266</u>	<u>\$ 13,696</u>	<u>\$ 19,581</u>	<u>\$ 28,619</u>	<u>\$ 51,484</u>	<u>\$ 9,608,646</u>
2019						
	Collector	Recorder	Sheriff	Prosecuting Attorney	Treasurer	Total
Assets						
Cash and Equivalents	\$ 9,788,353	\$ 8,984	\$ 21,365	\$ 24,801	\$ 72,787	\$ 9,916,290
Total Assets	9,788,353	8,984	21,365	24,801	72,787	9,916,290
Liabilities and Fund Balances						
Total Liabilities	9,788,353	8,984	21,365	24,801	72,787	9,916,290
	9,788,353	8,984	21,365	24,801	72,787	9,916,290
Fund Balances	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 9,788,353</u>	<u>\$ 8,984</u>	<u>\$ 21,365</u>	<u>\$ 24,801</u>	<u>\$ 72,787</u>	<u>\$ 9,916,290</u>

See Notes to the Financial Statements

**The County of Moniteau
California, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 1 - Summary of Significant Accounting Policies

Organized in 1845, the county of Moniteau was named for the Moniteau Creek. It is a third-class county, and the county seat is California. Moniteau County's government is composed of a three-member county commission and the following separately elected Constitutional Officers: County Clerk, Collector, Treasurer, Circuit Clerk/*ex-officio* Recorder of Deeds, Sheriff, Assessor, Coroner, Public Administrator and Prosecuting Attorney.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of Moniteau County, Missouri and the Moniteau County Senate Bill 40 Board.

Moniteau County's operations include tax assessments and collections, state/county courts, county recorder, public safety, transportation, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of Moniteau County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise Moniteau County's legal entity. The Moniteau County Senate Bill 40 Board is controlled by a separate board and is also included under the control of Moniteau County.

Certain elected County officials, such as the County Collector, Treasurer, and Sheriff, collect and hold monies in a trustee capacity as an agent of an individual, taxing units, or other governments. These assets, which are held by these officeholders for the sole benefit of external parties, are included in the Statements of Assets and Liabilities Arising from Cash Transactions - Custodial Funds - Regulatory Basis.

Basis of Presentation

The accompanying financial statements present the receipts, disbursements, and changes in cash of all funds of Moniteau County, Missouri, and the comparisons of such information with the corresponding budgeted information for all funds of the County. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission or an elected county official. The General Revenue Fund is the County's general operation fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

Basis of Accounting

The financial statements were prepared using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America. The effects of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

**The County of Moniteau
California, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 1 - Summary of Significant Accounting Policies (continued)

Basis of Accounting (continued)

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation, bonds, and obligations under capital leases), and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If Moniteau County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

Budget and Budgetary Accounting

In accordance with Chapter 50 RSMo, Moniteau County adopts a budget for each governmental fund.

On or before January 15th, each elected official and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.

A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.

Prior to February 1, the budget is legally enacted by a vote of the County Commission.

Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.

Budgets are prepared and adopted on the cash basis of accounting.

During the audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following funds had actual expenditures that exceeded budgeted expenditures in 2020: General Revenue Fund, Sheriff Civil Fee Fund, Election Service Fund, Recorder User Fee Fund, Inmate Prisoner Detainee Security Fund, and Sheriff Revolving Fund. The following funds had actual expenditures that exceeded budgeted expenditures in 2019: General Revenue Fund, Sheriff Civil Fee Fund, Prosecuting Attorney Training Fund, Adult Abuse Fund, Knierim Cemetery Trust Fund, and Enloe Cemetery Trust Fund. The following fund did not have a budget prepared for the year ended December 31, 2020: School Resource Officer Fund.

The County of Moniteau
California, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019

Note 1 - Summary of Significant Accounting Policies (continued)

Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuation of the tangible taxable property, included within Moniteau County's boundaries for the calendar year 2020 and 2019, respectively, for the purposes of County taxation was as follows:

	<u>2020</u>	<u>2019</u>
Real Estate	\$ 133,755,732	\$ 131,756,797
Personal Property	53,159,603	50,308,300
Railroad and Utilities	31,712,935	30,646,076
	<u>\$ 218,628,270</u>	<u>\$ 212,711,173</u>

The tax levy per \$100 assessed valuation of tangible taxable property for the calendar year 2020 and 2019, respectively, for the purpose of County taxation, was as follows:

	<u>2020</u>	<u>2019</u>
General Revenue	\$ 0.1838	\$ 0.1814
Special Road and Bridge	0.2505	0.2505
Senate Bill 40 Board	0.1200	0.1200

The County also receives sales tax collected by the State and remitted based on the County's sales tax rate to the total sales tax collected in the County.

Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer's funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investments shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in Moniteau County's name at third-party banking institutions. Details of these cash balances are presented in Note 2.

The County of Moniteau
California, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019

Note 1 - Summary of Significant Accounting Policies (continued)

Interfund Transactions

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing.

Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

Note 2 - Deposits and Investments

Moniteau County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed on the statement of receipts, disbursements, and changes in cash arising from cash transactions as "Cash and Equivalents". Cash held for others is displayed on the statement of assets and liabilities arising from cash transactions as "Cash and Equivalents".

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits.

The bank balances and carrying values of deposits and investments shown below are included in the financial statements at December 31, 2020, as follows:

	<u>Carrying Value</u>	<u>Bank Balances</u>
Deposits	\$ 13,424,500	\$ 12,329,355
Investments	<u>1,079,662</u>	<u>1,079,662</u>
Total Deposits and Investments as of December 31, 2020	<u>\$ 14,504,162</u>	<u>\$ 13,409,017</u>
Total Cash and Equivalents - Governmental Funds	\$ 4,895,516	
Total Cash and Equivalents - Agency Funds	<u>9,608,646</u>	
	<u>\$ 14,504,162</u>	

The bank balances and carrying values of deposits and investments shown below are included in the financial statements at December 31, 2019, as follows:

	<u>Carrying Value</u>	<u>Bank Balances</u>
Deposits	\$ 12,903,338	\$ 9,817,335
Investments	<u>1,058,650</u>	<u>1,058,650</u>
Total Deposits and Investments as of December 31, 2019	<u>\$ 13,961,988</u>	<u>\$ 10,875,985</u>
Total Cash and Equivalents - Governmental Funds	\$ 4,045,698	
Total Cash and Equivalents - Agency Funds	<u>9,916,290</u>	
	<u>\$ 13,961,988</u>	

The County of Moniteau
California, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019

Note 2 - Deposits and Investments (continued)

Custodial Credit Risk - Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. At December 31, 2020 and 2019, 100% of Moniteau County's deposits and investments were covered by the Federal Deposit Insurance Company (FDIC) or were collateralized.

Custodial Credit Risk - Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party that sold the security to Moniteau County or its agent but not in the government's name. Moniteau County does not have a policy for custodial credit risk relating to investments.

All investments, evidenced by individual securities, are registered in the name of Moniteau County or of a type that are not exposed to custodial credit risk.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Moniteau County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by Moniteau County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U. S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). Moniteau County has no policy in place to minimize the risk of loss resulting from over concentration of assets of a specific maturity, specific issuer or specific class of securities.

The following investments represent more than 5%, individually, of total investments:

Issuer	Investment Type	2020 Balance	% of Portfolio	2019 Balance	% of Portfolio
The Tipton Latham Bank	Certs. of Deposit	<u>\$ 1,079,662</u>	100%	<u>\$ 1,058,650</u>	100%

The County of Moniteau
California, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019

Note 3 - Interfund Transfers

Transfers between funds for the years ended December 31, 2020 and 2019 are as follows:

Fund	2020		2019	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Revenue	\$ 512,723	\$ 1,897,407	\$ 695,000	\$ -
Capital Improvement	-	490,000	-	680,000
Tax Maintenance	28	-	-	-
Sheriff Revolving	-	2,000	-	-
CARES Act Grant	1,892,606	20,751	-	-
Law Enforcement Restitution	-	-	-	15,000
School Resource Officer	4,801	-	-	-
Total	<u>\$ 2,410,158</u>	<u>\$ 2,410,158</u>	<u>\$ 695,000</u>	<u>\$ 695,000</u>

Note 4 - Long-Term Debt

Lease Purchase Agreement

On February 15, 2019, the County entered into a \$164,636 lease purchase agreement with KS State Bank for a John Deere Tractor, payable in seven annual installments of \$26,635 with a final payment due February 15, 2025. The lease agreement carries an interest rate of 4.275%.

Balance at 12/31/18	Amount Borrowed	Amount Repaid	Balance at 12/31/19	Amount Borrowed	Amount Repaid	Balance at 12/31/20
<u>\$ -</u>	<u>\$ 164,636</u>	<u>\$ (26,635)</u>	<u>\$ 138,001</u>	<u>\$ -</u>	<u>\$ (20,618)</u>	<u>\$ 117,383</u>

Interest expense for the years ended December 31, 2020 and 2019 was \$6,017 and \$0, respectively.

Future minimum payments due on the lease purchase agreement are as follows:

Year	Principal	Interest	Total
2021	\$ 21,517	\$ 5,118	\$ 26,635
2022	22,455	4,180	26,635
2023	23,434	3,201	26,635
2024	24,455	2,180	26,635
2025	25,522	1,113	26,635
	<u>\$ 117,383</u>	<u>\$ 15,792</u>	<u>\$ 133,175</u>

Principal payments made on the lease purchase agreement are made from the Road and Bridge Fund.

**The County of Moniteau
California, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 5 - County Employees' Retirement Fund (CERF)

Plan Description

The County Employees' Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elected or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840 RSMo., circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997 RSMo., and certain personnel not defined as an employee per Section 50.1000(8) RSMo. The Fund was created by an act of legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the fund and the investment of the fund are vested in a board of directors of eleven persons.

Benefits Provided

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, Missouri, 65101, by calling (573) 632-9203, or by visiting the CERF website at www.mocerf.org.

Contributions

Prior to January 1, 2003, participating county employees were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002 are required to make contributions of 6%. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 6% contribution on behalf of employees. The County collected and remitted CERF employee contributions of \$104,188 and \$102,402 for the years ended December 31, 2020 and 2019, respectively.

**The County of Moniteau
California, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 5 - County Employees' Retirement Fund (CERF) (continued)

Contributions (continued)

In addition to the above contributions required of employees, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of personal property tax declarations;
- Twenty dollars on each merchants' and manufacturers' license issued;
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one dollar on each document recorded;
- Three sevenths of the fee on delinquent property taxes; and
- Interest earned on investment of the above collections prior to remittance to CERF.

The County collected and remitted CERF fees and penalties of \$119,744 and \$107,101 for the years ended December 31, 2020 and 2019, respectively.

Further information related to required contributions, pension benefits, other plan terms, and investments and related return and financial information can be found in the notes to the financial statements of CERF's Annual Financial Report.

Note 6 - Missouri Local Government Employees Retirement System (LAGERS)

Plan Description

Moniteau County Senate Bill 40 Board participates in the Missouri Local Government Employee Retirement System (LAGERS), an agent multi-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by Sections 70.600 - 70.755 RSMo. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. Box 1665, Jefferson City, Missouri, 65102 or by calling 1-800-477-4334.

Pension Benefits

Upon termination of employment, any member who is vested is entitled to either an unreduced benefit annuity, payable at age sixty (police and fire fighters, age fifty-five), or a reduced benefit annuity, payable at age fifty-five (police and fire fighters, age fifty). Any member with less than five years of creditable service will be refunded accumulated plan contributions.

Funding Policy

Moniteau County Senate Bill 40 Board's full-time employees do not contribute part of their salaries to the plan; contributions are paid by the Board. The Senate Bill 40 Board is required to contribute an actuarially determined rate. The contribution rate for the year ended December 31, 2020 was 6.5% for January through June, 11.9% for July through August, and 9.7% for September through December. The Board elected to change benefit options during the year which resulted in a rate change and a lump sum contribution. The contribution rate for the year ended December 31, 2019 was 6.6%. For the years ended December 31, 2020 and 2019, the Board contributed \$173,767 and \$29,687, respectively.

**The County of Moniteau
California, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 7 - Prosecuting Attorney Retirement Fund

In accordance with state statute Section 56.807 RSMo, Moniteau County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys' and Circuit Attorneys' Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. Moniteau County has contributed \$11,628 and \$11,628, respectively, for the years ended December 31, 2020 and 2019.

Note 8 - Other Retirement Plan

Moniteau County has 457 and 401(a) plans which are paid by a deduction from employees' salary. These contributions qualify under the Internal Revenue Code and are tax exempt. Employee contributions collected and remitted by the County for the years ended December 31, 2020 and 2019 for the 457 plan were \$41,234 and \$40,139, respectively. Employee contributions collected and remitted by the County for the years ended December 31, 2020 and 2019 for the 401(a) plan were \$12,423 and \$12,245, respectively.

Note 9 - Post-Employment Benefits

Moniteau County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by Moniteau County.

Note 10 - Claims, Commitments and Contingencies

Litigation

The County is subject to various claims and legal proceedings covering a wide range of matters that arise in the ordinary course of its business activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition of the County.

Compensated Absences

Regular or permanent county full-time employees who have completed the introductory period (a minimum of three months) are eligible to receive vacation time as follows: 1 through 10 years of service, one day per month, maximum of 18 days; 11 through 15 years of service, 1.5 days per month, maximum of 27 days; and 16 years and above of service, 1.75 days per month, 31.5 days maximum. Upon termination of employment, county employees shall be compensated for unused annual leave. Senate Bill 40 Board employees are eligible to receive vacation time of 3 days up to a maximum of 27 days per year depending on the employee's employment classification and length of service. Upon termination of employment, vacation benefits that have been accrued at termination will be paid. These have not been subjected to auditing procedures.

Regular or permanent county full-time employees earn sick leave as follows: 1 through 10 years of service, 3 hours per month, maximum of 320 hours; 11 through 15 years of service, 4 hours per month, maximum of 480 hours; and 16 years and above of service, 5 hours per month, maximum of 560 hours. Upon termination of employment, an employee shall be compensated 15% of their remaining sick leave balance. Senate Bill 40 Board employees are entitled to sick leave of 6 days to 12 days per year based on their employment classification and can accrue to a maximum from 10 days to 30 days. Sick leave is not paid upon termination. These have not been subjected to auditing procedures.

**The County of Moniteau
California, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 10 - Claims, Commitments and Contingencies (continued)

Federal and State Assisted Programs

The County receives proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned. Such audits could result in refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

Note 11 - Risk Management

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool (MOPERM), which is a corporate and political body created pursuant to Section 537.700 RSMo. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established to provide insurance coverage to Missouri counties. The Fund is self-insured up to \$500,000 per occurrence and reinsured up to the statutory limit through excess insurance.

Note 12 - Subsequent Events

The County has evaluated events subsequent to December 31, 2020 to assess the need for potential recognition or disclosure in the financial statements. Such events have been evaluated through August 11, 2021, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS*

Independent Auditor's Report

To the County Commissioners and
Officeholders of Moniteau County, Missouri

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Moniteau County, Missouri as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise Moniteau County, Missouri's basic financial statements, and have issued our report thereon dated August 11, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Moniteau County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Moniteau County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Moniteau County, Missouri's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2020-004 and 2020-005 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2020-002 and 2020-003 to be significant deficiencies.

Compliance and Other Matters

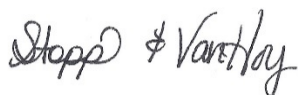
As part of obtaining reasonable assurance about whether Moniteau County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and which are described in the schedule of findings and questioned costs as items 2020-001 and 2020-006.

Moniteau County, Missouri's Response to Findings

Moniteau County, Missouri's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Moniteau County, Missouri's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Creve Coeur, Missouri
August 11, 2021

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT
ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE
UNIFORM GUIDANCE

Independent Auditor's Report

To the County Commission and
Officeholders of Moniteau County, Missouri

Report on Compliance for Each Major Federal Program

We have audited Moniteau County, Missouri's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Moniteau County, Missouri's major federal programs for the years ended December 31, 2020 and 2019. Moniteau County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Moniteau County, Missouri's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Moniteau County, Missouri's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Moniteau County, Missouri's compliance.

Opinion on Each Major Federal Program

In our opinion, Moniteau County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2020 and 2019.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as 2020-007. Our opinion on each major federal program is not modified with respect to these matters.

Moniteau County, Missouri's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Moniteau County, Missouri's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

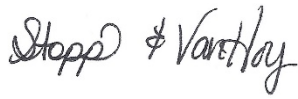
Management of Moniteau County, Missouri is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Moniteau County, Missouri's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Moniteau County, Missouri's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-007, that we consider to be a significant deficiency.

Moniteau County, Missouri's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Moniteau County, Missouri's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "Stopp & Vantley". The signature is written in a cursive, flowing style.

Creve Coeur, Missouri
August 11, 2021

**The County of Moniteau
California, Missouri
Schedule of Expenditures of Federal Awards
For the years ended December 31, 2020 & 2019**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Number	Federal Expenditures		Awards Provided to Subrecipients	
			Year Ended December 31,		Year Ended December 31,	
			2020	2019	2020	2019
U.S. Department of Defense						
Passed through state:						
Office of Administration - Payments to States in Lieu of Real Estate Taxes	12.112	n/a	3,458	3,447	3,036	2,788
U.S. Department of the Interior						
Direct Program:						
Payments in Lieu of Taxes	15.226	n/a	3,501	3,429	-	-
Direct Program:						
National Wildlife Refuge Fund	15.659	n/a	760	876	608	701
U.S. Department of Transportation						
Highway Planning and Construction Cluster						
Passed through state:						
Missouri Highways and Transportation Commission - Highway Planning and Construction	20.205	BRO-B068(014)	346,922	27,064	-	-
Total Highway Planning and Construction Cluster			346,922	27,064	-	-
Highway Safety Cluster						
Passed through state:						
University of Central Missouri - State & Community Highway Safety	20.600	19-PT-02-067	-	750	-	-
Passed through state:						
University of Central Missouri - National Priority Safety Programs	20.616	20-M2HVE-05-030	1,200	-	-	-
Total Highway Safety Cluster			1,200	750	-	-
Passed through state:						
University of Central Missouri - Alcohol Open Container Requirements	20.607	20-154-AL-017	2,700	-	-	-
Alcohol Open Container Requirements	20.607	19-154-AL-019	-	2,200	-	-
			2,700	2,200	-	-

See Notes to the Schedule of Expenditures of Federal Awards

**The County of Moniteau
California, Missouri
Schedule of Expenditures of Federal Awards
For the years ended December 31, 2020 & 2019**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Number	Federal Expenditures Year Ended December 31,		Awards Provided to Subrecipients Year Ended December 31,	
			2020	2019	2020	2019
U.S. Department of Treasury						
Passed through state:						
Missouri State Treasurer's Office - COVID-19 Coronavirus Relief Fund	21.019	n/a	1,174,079	-	949,415	-
Election Assistance Commission						
Passed through state:						
Missouri Secretary of State - COVID-19 HAVA Election Security Grants	90.404	n/a	4,889	-	-	-
U.S. Department of Health and Human Services						
Direct Program:						
COVID-19 Provider Relief Fund	93.498	n/a	16,706	-	-	-
U.S. Department of Homeland Security						
Passed through state:						
Missouri Emergency Management Agency - Emergency Management Performance Grant	97.042	EMK-2020-EP-00004-76	2,663	-	-	-
Emergency Management Performance Grant	97.042	EMK-2019-EP-00001-SL36	30,000	-	-	-
Emergency Management Performance Grant	97.042	EMK-2019-EP-00001-075	-	3,854	-	-
			<u>32,663</u>	<u>3,854</u>	<u>-</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 1,586,878</u>	<u>\$ 41,620</u>	<u>\$ 953,059</u>	<u>\$ 3,489</u>

See Notes to the Schedule of Expenditures of Federal Awards

**The County of Moniteau
California, Missouri
Notes to Schedule of Expenditures of Federal Awards
For the years ended December 31, 2020 & 2019**

Note 1 - Summary of Significant Accounting Policies

Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). This Uniform Guidance requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA number is not available.

This schedule includes all federal awards administered by Moniteau County, Missouri.

Basis of Presentation

The *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* includes these definitions, which govern the contents of the schedule:

Federal financial assistance means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

Federal award means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Because the Schedule presents only a selected portion of the operations of Moniteau County, Missouri, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Moniteau County, Missouri.

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

Federal expenditures are considered to have occurred when cash is disbursed for allowable expenditures.

Moniteau County, Missouri has not elected to use the 10% de minimis indirect cost rate.

Note 2 - Donated Personal Protective Equipment

Moniteau County received no donated personal protective equipment which had been purchased with federal funds. This footnote is unaudited.

**The County of Moniteau
California, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Section 1 - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued

Unmodified Regulatory Basis

Internal control over financial reporting:

Material weakness(es) identified?

 X Yes No

Significant deficiencies identified that are
not considered to be material weaknesses?

 X Yes None Reported

Any noncompliance material to financial
statements noted?

 X Yes No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

 Yes X No

Significant deficiencies identified
not considered to be material weaknesses?

 X Yes None Reported

Type of auditor's report issued on
compliance for major programs:

Unmodified

Any audit findings disclosed that are
required to be reported in accordance
with section 2 CFR section 200.516(a)?

 X Yes No

Identification of Major Programs:

CFDA
Number
21.019

Name of Federal Program or Cluster
COVID-19 Coronavirus Relief Fund

Dollar threshold used to distinguish
between type A and type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

 Yes X No

**The County of Moniteau
California, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Section 2 - Financial Statement Findings

2020-001 **Criteria:** Missouri statutes requires Counties to prepare an annual budget as applicable to each fund. Expenditures are not to exceed the budget.

Condition: During the audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following funds had actual expenditures that exceeded budgeted expenditures in 2020: General Revenue Fund, Sheriff Civil Fee Fund, Election Service Fund, Recorder User Fee Fund, Inmate Prisoner Detainee Security Fund, and Sheriff Revolving Fund. The following funds had actual expenditures that exceeded budgeted expenditures in 2019: General Revenue Fund, Sheriff Civil Fee Fund, Prosecuting Attorney Training Fund, Adult Abuse Fund, Knierim Cemetery Trust Fund, and Enloe Cemetery Trust Fund. The following fund did not have a budget prepared for the year ended December 31, 2020: School Resource Officer Fund.

Cause: Oversight

Effect: Due to exceeding budget in certain funds and failure to prepare a budget for a certain fund, the County is in violation of Missouri Revised Statutes.

Recommendation: We recommend that the County prepare a budget for all applicable funds and periodically review its actual expenditures as compared to budgeted amounts. An amended budget should be prepared and approved as necessary to comply with statutes.

Management's Response: The County Commission currently reviews its actual expenditures on a periodic basis. We will work with the County Clerk to implement a more formal review procedure including preparation, review, and approval of an amended budget, on an as needed basis.

2020-002 **Criteria:** Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared.

Cause: Management has not prepared documentation of internal controls.

Effect: Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Management's Response: We are reviewing an example of County Clerk Internal Control Procedures provided by the auditor and will review, modify, or implement any of our current procedures that are not in compliance with standard practices.

**The County of Moniteau
California, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Section 2 - Financial Statement Findings (continued)

2020-003 **Criteria:** Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place.

Cause: Management has not prepared documentation of risk assessments, including identifying risks and mitigating controls.

Effect: Lack of an appropriate fraud risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze, and manage these risks.

Management's Response: We are reviewing an example of a fraud risk assessment and will also do research towards implementing a plan by the end of 2021.

2020-004 **Criteria:** Management and governance of Moniteau County are responsible for establishing and maintaining internal controls over credit card transactions in the financial reporting system.

Condition: During the audit, it was noted that the former Assessor was able to perpetrate forgery and theft through the use of the County's credit cards.

Cause: Lack of controls over credit card approval, use, and financial reporting

Effect: County funds were expended for improper uses. An investigation by the Missouri State Highway Patrol found that the Assessor expended \$4,817 in County funds for personal purchases including fuel, travel, and entertainment, all of which were misrepresented as Moniteau County related expenses.

Recommendation: We recommend that management and governance of the County develop controls over credit card authorization and use to ensure all expenditures are approved and are necessary expenditures of the County's funds.

Management's Response: Since discovery of the noted fraudulent activity, we have given closer perusal to all spending, especially credit card purchases. We agree that lowering the credit line will allow us to better monitor credit card purchases, and we will implement reduction in accordance with the recommendations.

**The County of Moniteau
California, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Section 2 - Financial Statement Findings (continued)

2020-005 **Criteria:** The Sheriff is charged with maintaining accountability over funds in a trustee capacity as an agent of an individual, taxing units, or other government. A proper system of internal controls dictates that bank reconciliations be performed on a timely basis for all bank accounts to ensure that cash balances per the accounting records agree to the cash balances held in the bank. Additionally, the Sheriff's office should prepare a list of all outstanding liabilities for each account.

Condition: For the years ended December 31, 2020 and 2019, the Sheriff's office failed to perform timely and accurate bank reconciliations or prepare a list of outstanding liabilities for all bank accounts held by the Sheriff's office.

Cause: The reconciled bank balance, including all outstanding liabilities, is not being compared to the balances of the funds on hand per the Sheriff's records due to lack of internal controls and procedures in the Sheriff's office.

Effect: Without timely, accurate bank reconciliations, the risk of material misstatement of the Sheriff's cash balances due to error or misappropriation is heightened. Additionally, there is a risk that the Sheriff's office cannot account for all outstanding liabilities which may result in account overdrafts.

Recommendation: We recommend that the Sheriff implement the necessary procedures to ensure that the bank balance reconciles to the book balance on a monthly basis.

Management's Response: At the end of 2020, the Moniteau County Jail contracted with a different vendor for its inmate commissary funds. The switch between two different vendors caused the office to hold open two separate accounts while the transition occurred. The old accounts has to remain open until all transactions had passed through and cleared. This caused some issues trying to get the records from the outgoing vendor to reconcile in a timely manner. Upon reconciliation of the accounts under the new vendor, all funds have been accounted for and are now under the new vendor software. In 2021, the Moniteau County Jail hired an additional staff person to aid in the reconciliation of all accounts and double check financial records.

2020-006 **Criteria:** Section 51.120 RSMo. requires the clerk of a county commission to keep an accurate record of the orders, rules, and proceedings of the county commission.

Condition: During the audit, it was noted that the County failed to keep appropriate minutes for closed session meetings.

Cause: Oversight

Effect: Due to failure to keep appropriate minutes for closed sessions meetings, the County is in violation of Missouri Revised Statutes.

Recommendation: We recommend that the County keep appropriate minutes for closed session meetings.

Management's Response: Closed sessions are not necessarily available for public review; subsequently, the Commission was unaware of the need to formalize the notes into minutes. While notes were taken during the noted closed sessions, moving forward we will also keep formal minutes for all closed sessions.

**The County of Moniteau
California, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Section 3 - Federal Award Findings and Questioned Costs

2020-007 Federal Grantor: All Programs
Pass-Through Grantor: All Programs
Federal CFDA Number: All Programs
Program Title: All Programs

Criteria: Title 2 U.S. *Code of Federal Regulations* Part 200 requires auditees to prepare an accurate Schedule of Expenditures of Federal Awards (SEFA) containing awards expended, CFDA title and number, award number, name of the Federal agency, and name of pass-through entity.

Condition: The Schedule of Expenditures of Federal Awards (SEFA) contained errors. The County's current internal controls over SEFA reporting are not sufficient enough to ensure correct SEFA reporting.

Cause: Management did not follow reporting requirements related to the Schedule of Expenditures of Federal Awards.

Effect: Federal expenditures reported in the SEFA were incorrect.

Recommendation: We recommend management develop internal controls over reporting and consult with outside accountants, if possible, to ensure an accurate SEFA is prepared.

Management's Response: Before any reporting, the County Clerk will look for advisement on how to properly report the SEFA.

**The County of Moniteau
California, Missouri
Summary Schedule of Prior Year Findings and Responses
For the years ended December 31, 2020 & 2019**

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Moniteau County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2016 and 2015.

Prior Year Financial Statement Findings

2016-001 Budgetary Procedures Not in Compliance with State Law

Condition: We noted the following issues with the County's budgeting process during our audit:

- A The County Commission and the County Clerk did not exercise adequate budgetary control over certain funds during the audit period. Expenditures were approved for payment that exceeded the approved budget for the following funds as shown below:

<u>Fund</u>	<u>Year</u>	<u>Amount</u>
Assessment	2015	\$ 11,393
Prosecuting Attorney Training	2016	40
Election Service	2016	357
Recorder User Fee	2015	344
Adult Abuse	2015	37

- B The County Clerk made errors on the 2016 budget by not carrying the total expenditures requested to the approved column for four different funds causing the summary reconciliation for the various funds to change as follows:

<u>Fund</u>	<u>Amount Requested Not in Approved Column</u>	<u>Original Estimated Cash Balance</u>	<u>Revised Estimated Cash Balance</u>
General Revenue	\$ 56,543	\$ 39,439	\$ (17,104)
Law Library	6,000	12,186	6,186
Tax Maintenance	20,000	67,110	47,110
Prosecuting Attorney Admin Handling Cost	12,500	30,857	18,357

The reconciliation for the Local Emergency Planning Committee Fund was not accurately completed also in the 2016 budget. The balance at December 31, 2014 of \$393 was not reported carrying over to 2015 with estimated revenues of \$9 for 2016 made an estimated ending balance of \$410 instead of \$9 as reported. There were no approved expenditures.

The main result of not carrying the amount requested to the total approved column on the budget document caused the General Revenue Fund to actually have a negative estimated cash balance, which is not allowed by state law. The amount request not carried to the total approved column was the amount budgeted for the Emergency Fund.

It was also noted on a review of the 2017 budget in the Special Road and Bridge Fund, the portion of the capital improvement sales tax of \$158,650 was not included in the 2015 column that was included in the 2016 budget. It appeared this was mistakenly omitted from the 2017 budget.

**The County of Moniteau
California, Missouri
Summary Schedule of Prior Year Findings and Responses
For the years ended December 31, 2020 & 2019**

Prior Year Financial Statement Findings (continued)

2016-001 Budgetary Procedures Not in Compliance with State Law (continued)

- C The County did not amend the budget for 2016 for the creation of a new fund or established a budget in 2017 for the Sheriff Revolving Fund that had activity in the fund for the year of 2016.

Criteria: Section 50.540 RSMo, requires the budget be revised prior to authorizing expenditures in excess of the budget. Section 67.010 RSMo, states in no event shall the total proposed expenditures from any fund exceed the estimated revenues to be received plus an unencumbered balance or less any deficit estimated for the beginning of the budget year. Chapter 50 of the County Budget Law also requires that a budget be adopted for all county funds as required.

Cause: County officials did not review the budget documents properly upon preparation or on a periodic basis and, therefore did not properly prepare amended or corrected budgets.

Effect: Due to exceeding budget in certain funds, lack of budget in certain funds, and deficit budget in certain funds, the County is in violation of Missouri Revised Statutes.

Recommendations:

- A The County Commission should not approve expenditures in excess of budgeted amounts. The County Commission should properly amend the budgets in a public meeting when unforeseen circumstances arise that necessitate increased expenditures in funds.
- B The County Commission should revise the 2016 and 2017 budget documents for the effect of the changes to the respective funds noted above and submit the revised budgets to the State Auditor's Office.
- C The County Commission and County Clerk amend the 2017 budget for the Sheriff Revolving Fund for the activity in the year 2016 and for the estimated amount of revenues and expenditures and ending balance for 2017. The amended budget should be filed with the State Auditor's Office.

Auditee's Response: The County Commission along with the County Clerk will better monitor expenditures and budgeted amounts. Amended budgets for 2016 and 2017 are in the process of being done as recommended.

Status: Management has not corrected this issue, therefore, parts of this finding are repeated as 2020-001 in the current year.

2016-002 Accounting for Transfers in County Budgets Need Improvement

Condition: The financial statements of the County as represented in the annual budget document did not present the proper amount of transfers between the various funds. Total amounts reflected on the budget documents for actual transfers in did not agree with total actual transfers out for the years ended December 31, 2016 and 2015. The total transfers in and out for the year ended December 31, 2016, per the budget documents were \$42,221 and \$45,482, respectively. The total transfers in and out for the year ended December 31, 2015, per the budget documents were \$382,228 and \$225,600, respectively.

The differences in transfers in and out were the result of other expenditures or corrections posted on the budget document to transfers in and out instead of to the appropriate expenditure classifications. Audit adjustments have been made to several county funds in the financial statements for the incorrect classifications to properly state the actual amount of transfers made by the County.

**The County of Moniteau
California, Missouri
Summary Schedule of Prior Year Findings and Responses
For the years ended December 31, 2020 & 2019**

Prior Year Financial Statement Findings (continued)

2016-002 Accounting for Transfers in County Budgets Need Improvement (continued)

Criteria: The budget instructions issued with the budget forms by the State Auditor's Office for preparation of the financial statements required that transfers in and out be properly reported in the various funds and are in balance.

Cause: The County Commission and County Clerk did not consider the importance of balancing the budgeted and actual amounts of transfers in and out between the various funds.

Effect: The transfer in and out between various county funds are not in balance on the budget documents filed with the state and misstate the financial statements presented by the county.

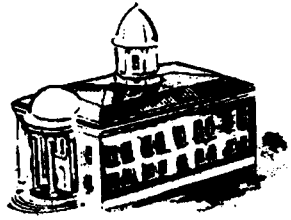
Recommendation: The County Commission and County Clerk should ensure both budgeted and actual transfers to and from other funds are in agreement each year.

Auditee's Response: Going forward with a better understanding of how the state-provided budget spreadsheet functions, the transfers to and from other funds will properly be maintained.

Status: Management has performed appropriate corrected action, therefore, this finding will not repeated.

Moniteau County Commission

**Moniteau County Courthouse
200 East Main Street
California, Missouri 65018
Phone: 573-796-2213
Fax: 573-796-3082**



Mac Finley
Presiding Commissioner
Clint Hoellering
1st Associate Commissioner
Rick Messerli
2nd Associate Commissioner

CORRECTIVE ACTION PLAN

Audit Finding Reference: 2020-001

Planned Corrective Action: The County Commission currently reviews its actual expenditures on a periodic basis. We will work with the County Clerk to implement a more formal review procedure including preparation, review, and approval of an amended budget, on an as needed basis.

Name of Contact Person: County Commissioners Mac Finley, Clint Hoellering, and Rick Messerli. Expected completion date is December 31, 2021.

Audit Finding Reference: 2020-002

Planned Corrective Action: We are reviewing an example of County Clerk Internal Control Procedures provided by the auditor and will review, modify, or implement any of our current procedures that are not in compliance with standard practices.

Name of Contact Person: County Clerk, Roberta Elliott. Expected completion date is December 31, 2021.

Audit Finding Reference: 2020-003

Planned Corrective Action: We are reviewing an example of a fraud risk assessment and will also do research towards implementing a plan by the end of 2021.

Name of Contact Person: County Clerk, Roberta Elliott. Expected completion date is December 31, 2021.

Audit Finding Reference: 2020-004

Planned Corrective Action: Since discovery of the noted fraudulent activity, we have given closer perusal to all spending, especially credit card purchases. We agree that lowering the credit line will allow us to better monitor credit card purchases, and we will implement reduction in accordance with the recommendations.

Name of Contact Person: County Clerk, Roberta Elliott. Expected completion date is December 31, 2021.

Audit Finding Reference: 2020-005

Planned Corrective Action: At the end of 2020, the Moniteau County Jail contracted with a different vendor for its inmate commissary funds. The switch between two different vendors caused the office to hold open two separate accounts while the transition occurred. The old accounts has to remain open until all transactions had passed through and cleared. This caused some issues trying to get the records from the outgoing vendor to reconcile in a timely manner. Upon reconciliation of the accounts under the new

vendor for its inmate commissary funds. The switch between two different vendors caused the office to hold open two separate accounts while the transition occurred. The old accounts has to remain open until all transactions had passed through and cleared. This caused some issues trying to get the records from the outgoing vendor to reconcile in a timely manner. Upon reconciliation of the accounts under the new vendor, all funds have been accounted for and are now under the new vendor software. In 2021, the Moniteau County Jail hired an additional staff person to aid in the reconciliation of all accounts and double check financial records.

Name of Contact Person: Sheriff, Tony Wheatley. Expected completion date is December 31, 2021.

Audit Finding Reference: 2020-006

Planned Corrective Action: Closed sessions are not necessarily available for public review; subsequently, the Commission was unaware of the need to formalize the notes into minutes. While notes were taken during the noted closed sessions, moving forward we will also keep formal minutes for all closed sessions.

Name of Contact Person: County Commissioners Mac Finley, Clint Hoellering, and Rick Messerli.
Expected completion date is December 31, 2021.

Audit Finding Reference: 2020-007

Planned Corrective Action: Before any reporting, the County Clerk will look for advisement on how to properly report the SEFA.

Name of Contact Person: County Clerk, Roberta Elliott. Expected completion date is December 31, 2021.



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Cooper County, Missouri

The Office of the State Auditor contracted for an audit of Cooper County's financial statements for the 2 years ended December 31, 2020, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by Stopp & VanHoy, Certified Public Accountants, and Business Advisors, LLC, is attached.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name. The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

September 2021
Report No. 2021-078



Recommendations in the contracted audit of Cooper County

2021-001	The County periodically review its actual expenditures as compared to budgeted amounts. An amended budget should be prepared and approved as necessary to comply with statutes. Additionally, the County should prepare a budget for all applicable funds which does not exceed available fund balances including estimated revenues for the year.
2020-002	The County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze, and manage these risks.
2020-003	The County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.
2020-004	Management develop internal controls over reporting and consult with outside accountants, if possible, to ensure an accurate Schedule of Expenditures of Federal Awards (SEFA) is prepared.
2020-005	Management strengthen internal controls over review and approval of COVID-19 Coronavirus Relief Fund applications to ensure that duplicate payments are not made. It was noted that the County did discover the error after the end of the fiscal year, and as such, the funds have since been returned by the subrecipient.

**The County of Cooper
Boonville, Missouri
Independent Auditor's Report and Financial Statements
For the years ended December 31, 2020 & 2019**



**The County of Cooper
Boonville, Missouri
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Independent Auditor's Report

To the County Commission and
Officeholders of Cooper County, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of Cooper County, Missouri, as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise Cooper County, Missouri's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed or permitted by Missouri law to demonstrate compliance with the State of Missouri's regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared by Cooper County, Missouri on the basis of accounting practices prescribed or permitted by Missouri law to

demonstrate compliance with the State of Missouri's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in *the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Cooper County, Missouri as of December 31, 2020 and 2019, or changes in financial position or cash flows thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Cooper County, Missouri as of December 31, 2020 and 2019, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the basis of accounting practices prescribed or permitted by Missouri law as described in Note 1.

Other Matters

Other Information

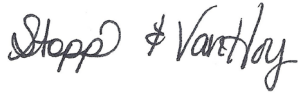
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Cooper County, Missouri's basic financial statements. The Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 27, 2021 on our consideration of Cooper County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an

opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Cooper County, Missouri's internal control over financial reporting and compliance.

A handwritten signature in dark ink, appearing to read "Stopp & Vantley". The signature is written in a cursive, flowing style.

Creve Coeur, Missouri
August 27, 2021

The County of Cooper
Boonville, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2020

<u>Fund</u>	Cash and Equivalents January 1, 2020	Receipts 2020	Disbursements 2020	Cash and Equivalents December 31, 2020
General Revenue	\$ 2,776,221	\$ 3,087,985	\$ 3,742,504	\$ 2,121,702
Special Road and Bridge	1,157,107	1,543,287	1,641,903	1,058,491
Assessment	282,505	410,310	389,114	303,701
Road and Bridge Trust	1,914,531	1,097,431	667,749	2,344,213
Enhanced 911	50,911	675,481	623,594	102,798
Law Enforcement Center	673,550	1,287,525	1,166,548	794,527
Election Services	31,744	9,717	5,179	36,282
Collector's Tax Maintenance	64,772	26,613	27,650	63,735
Recorder of Deeds User Fee	40,459	7,493	5,532	42,420
Recorder's Technical	36,622	4,608	5,340	35,890
Law Enforcement Training	28,590	6,375	2,989	31,976
Sheriff	26,100	8,852	21,896	13,056
Sheriff Interest	4,206	68	-	4,274
Prosecuting Attorney Training	2,468	2,955	90	5,333
Prosecuting Attorney Bad Check	15,553	2,610	655	17,508
Adult Abuse	2,168	3,405	3,391	2,182
Law Enforcement Restitution	21,872	21,346	-	43,218
Overton Wooldridge Levee	254,863	42,045	88,072	208,836
Sheriff Revolving	25,333	10,554	16,385	19,502
Local Law Enforcement Block Grant	-	-	-	-
Delinquent Tax	8,838	1,596	1,196	9,238
FEMA Reimbursement	-	-	-	-
Security Inmate	31,689	45,677	37,451	39,915
Administrative Handling Cost	11,067	2,274	1,583	11,758
Local Emergency Planning Committee	20,830	3,244	1,198	22,876
CARES Act Election Grant	-	28,436	28,436	-
COVID-19 Relief Grant	-	2,082,875	1,804,889	277,986
Total	\$ 7,481,999	\$ 10,412,762	\$ 10,283,344	\$ 7,611,417

See Notes to the Financial Statements

The County of Cooper
Boonville, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2019

<u>Fund</u>	Cash and Equivalents January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Equivalents December 31, 2019
General Revenue	\$ 2,576,555	\$ 2,967,626	\$ 2,767,960	\$ 2,776,221
Special Road and Bridge	1,270,243	1,503,903	1,617,039	1,157,107
Assessment	273,964	313,651	305,110	282,505
Road and Bridge Trust	1,323,594	1,092,089	501,152	1,914,531
Enhanced 911	130,214	551,845	631,148	50,911
Law Enforcement Center	542,822	1,312,380	1,181,652	673,550
Election Services	41,650	30,448	40,354	31,744
Collector's Tax Maintenance	63,600	26,678	25,506	64,772
Recorder of Deeds User Fee	38,198	6,437	4,176	40,459
Recorder's Technical	32,818	4,111	307	36,622
Law Enforcement Training	24,300	6,405	2,115	28,590
Sheriff	33,160	15,543	22,603	26,100
Sheriff Interest	4,102	104	-	4,206
Prosecuting Attorney Training	1,751	1,343	626	2,468
Prosecuting Attorney Bad Check	12,410	3,822	679	15,553
Adult Abuse	2,042	4,027	3,901	2,168
Law Enforcement Restitution	-	21,872	-	21,872
Overton Wooldridge Levee	268,465	36,628	50,230	254,863
Sheriff Revolving	17,160	9,695	1,522	25,333
Local Law Enforcement Block Grant	4,149	48	4,197	-
Delinquent Tax	8,685	764	611	8,838
FEMA Reimbursement	-	-	-	-
Security Inmate	41,594	26,266	36,171	31,689
Administrative Handling Cost	9,911	3,284	2,128	11,067
Local Emergency Planning Committee	19,471	3,685	2,326	20,830
CARES Act Election Grant	-	-	-	-
COVID-19 Relief Grant	-	-	-	-
Total	<u>\$ 6,740,858</u>	<u>\$ 7,942,654</u>	<u>\$ 7,201,513</u>	<u>\$ 7,481,999</u>

See Notes to the Financial Statements

The County of Cooper
Boonville, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	General Revenue Fund			
	2020		2019	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	\$ 591,000	\$ 590,706	\$ 610,000	\$ 593,523
Sales Taxes	1,250,000	1,466,241	1,175,000	1,382,365
Intergovernmental	430,888	393,081	189,028	366,008
Charges for Services	420,745	486,696	432,315	414,470
Interest	50,000	28,348	30,000	79,135
Other Receipts	27,000	87,414	92,800	132,125
Transfers In	15,000	35,499	-	-
Total Receipts	2,784,633	3,087,985	2,529,143	2,967,626
Disbursements				
County Commission	194,967	193,198	159,589	141,717
County Clerk	146,237	125,946	161,911	143,881
Elections	164,448	204,041	72,320	66,614
Buildings and Grounds	779,011	781,118	774,458	190,818
Employee Fringe Benefits	343,975	312,311	354,400	293,297
County Treasurer	71,090	66,378	68,164	65,239
County Collector	106,940	108,760	107,853	107,485
Recorder of Deeds	99,290	97,167	96,773	97,541
Circuit Clerk	12,520	8,133	12,200	8,746
Court Administration	47,800	31,925	59,800	57,558
Public Administrator	91,990	76,920	83,959	80,215
Sheriff	588,774	497,377	485,569	461,414
Jail	109,500	84,662	65,600	46,335
Prosecuting Attorney	362,817	360,856	362,847	355,143
Juvenile Officer	46,983	31,623	44,855	37,804
County Coroner	44,800	29,558	39,544	33,075
Child Support Enforcement	203,415	190,423	175,320	168,292
Emergency Management	171,605	119,083	180,950	106,273
Other Disbursements	398,703	307,610	268,960	266,097
Transfers Out	15,415	115,415	15,416	40,416
Emergency Fund	100,000	-	100,000	-
Total Disbursements	4,100,280	3,742,504	3,690,488	2,767,960
Receipts Over (Under)				
Disbursements	\$ (1,315,647)	\$ (654,519)	\$ (1,161,345)	\$ 199,666
Cash and Equivalents, Jan 1	2,776,221	2,776,221	2,576,555	2,576,555
Cash and Equivalents, Dec 31	\$ 1,460,574	\$ 2,121,702	\$ 1,415,210	\$ 2,776,221

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The County of Cooper
Boonville, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Special Road and Bridge Fund			
	2020		2019	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ 775,000	\$ 833,531	\$ 775,000	\$ 769,533
Sales Taxes	-	-	-	-
Intergovernmental	565,980	590,222	559,980	607,739
Charges for Services	-	-	-	-
Interest	25,000	14,258	17,500	31,289
Other Receipts	16,500	55,276	23,486	79,107
Transfers In	50,000	50,000	100,000	16,235
Total Receipts	<u>1,432,480</u>	<u>1,543,287</u>	<u>1,475,966</u>	<u>1,503,903</u>
<u>Disbursements</u>				
Salaries	565,266	547,933	548,500	551,480
Employee Fringe Benefits	188,500	172,254	187,000	172,607
Supplies	209,500	159,282	199,500	191,623
Insurance	35,000	22,930	35,000	23,937
Road and Bridge Materials	134,000	108,649	134,000	125,757
Equipment Repairs	90,000	71,560	85,000	87,343
Rentals	179,000	173,469	311,000	306,131
Equipment Purchases	200,000	108,718	200,000	31,495
Road and Bridge Construction	357,500	159,855	7,500	4,381
Other Disbursements	125,000	117,253	126,000	122,285
Transfers Out	-	-	-	-
Total Disbursements	<u>2,083,766</u>	<u>1,641,903</u>	<u>1,833,500</u>	<u>1,617,039</u>
Receipts Over (Under)				
Disbursements	\$ (651,286)	\$ (98,616)	\$ (357,534)	\$ (113,136)
Cash and Equivalents, Jan 1	<u>1,157,107</u>	<u>1,157,107</u>	<u>1,270,243</u>	<u>1,270,243</u>
Cash and Equivalents, Dec 31	<u>\$ 505,821</u>	<u>\$ 1,058,491</u>	<u>\$ 912,709</u>	<u>\$ 1,157,107</u>

See Notes to the Financial Statements

The County of Cooper
Boonville, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Assessment Fund				Road and Bridge Trust Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	975,000	1,056,223	950,000	1,015,674
Intergovernmental	288,018	378,570	286,190	286,265	600,000	-	-	34,693
Charges for Services	3,635	6,868	3,000	3,692	-	-	-	-
Interest	7,453	3,412	6,000	8,278	30,000	18,901	17,500	41,722
Other Receipts	-	-	26,858	-	-	22,307	-	-
Transfers In	15,415	21,460	15,416	15,416	-	-	-	-
Total Receipts	314,521	410,310	337,464	313,651	1,605,000	1,097,431	967,500	1,092,089
Disbursements								
Salaries	182,791	199,513	176,733	182,025	-	-	-	-
Employee Fringe Benefits	61,236	54,666	60,286	52,314	-	-	-	-
Materials and Supplies	21,500	17,840	19,500	19,224	400,500	440,860	500	-
Services	42,100	31,071	62,100	20,708	2,000	1,659	2,000	1,526
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	81,000	86,024	33,360	30,839	1,800,000	175,230	865,000	483,391
Transfers Out	-	-	-	-	50,000	50,000	100,000	16,235
Total Disbursements	388,627	389,114	351,979	305,110	2,252,500	667,749	967,500	501,152
Receipts Over (Under)								
Disbursements	\$ (74,106)	\$ 21,196	\$ (14,515)	\$ 8,541	\$ (647,500)	\$ 429,682	\$ -	\$ 590,937
Cash and Equivalents, Jan 1	282,505	282,505	273,964	273,964	1,914,531	1,914,531	1,323,594	1,323,594
Cash and Equivalents, Dec 31	\$ 208,399	\$ 303,701	\$ 259,449	\$ 282,505	\$ 1,267,031	\$ 2,344,213	\$ 1,323,594	\$ 1,914,531

See Notes to the Financial Statements

The County of Cooper
Boonville, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Enhanced 911 Fund			
	2020		2019	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	487,500	528,110	475,000	507,837
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Interest	2,000	1,023	2,000	2,561
Other Receipts	271,500	11,348	1,500	6,447
Transfers In	35,000	135,000	35,000	35,000
Total Receipts	<u>796,000</u>	<u>675,481</u>	<u>513,500</u>	<u>551,845</u>
<u>Disbursements</u>				
Salaries	475,796	411,396	464,211	392,838
Employee Fringe Benefits	125,430	98,543	124,536	98,733
Materials and Supplies	3,300	940	4,000	1,871
Services	53,800	38,954	35,800	46,658
Other Disbursements	52,000	35,902	85,000	60,015
Capital Outlay	127,500	37,859	117,500	31,033
Transfers Out	-	-	-	-
Total Disbursements	<u>837,826</u>	<u>623,594</u>	<u>831,047</u>	<u>631,148</u>
Receipts Over (Under)				
Disbursements	\$ (41,826)	\$ 51,887	\$ (317,547)	\$ (79,303)
Cash and Equivalents, Jan 1	<u>50,911</u>	<u>50,911</u>	<u>130,214</u>	<u>130,214</u>
Cash and Equivalents, Dec 31	<u>\$ 9,085</u>	<u>\$ 102,798</u>	<u>\$ (187,333)</u>	<u>\$ 50,911</u>

See Notes to the Financial Statements

The County of Cooper
Boonville, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Law Enforcement Center Fund				Election Services Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	975,000	1,056,223	950,000	1,015,674	-	-	-	-
Intergovernmental	-	-	-	-	4,000	9,442	850	-
Charges for Services	198,000	167,309	203,000	222,492	-	-	-	-
Interest	12,000	7,284	8,000	15,664	800	275	500	948
Other Receipts	28,000	26,709	27,500	28,550	-	-	-	4,500
Transfers In	30,000	30,000	30,000	30,000	-	-	25,000	25,000
Total Receipts	1,243,000	1,287,525	1,218,500	1,312,380	4,800	9,717	26,350	30,448
<u>Disbursements</u>								
Salaries	717,828	651,574	615,740	576,465	-	-	-	-
Employee Fringe Benefits	142,975	155,631	141,000	126,010	-	-	-	-
Materials and Supplies	99,500	90,426	89,500	87,086	-	-	-	-
Services	220,800	186,143	215,000	187,910	2,000	267	20,000	-
Other Disbursements	3,000	1,284	2,500	2,530	17,000	-	-	-
Capital Outlay	50,000	46,490	48,000	41,558	12,000	4,912	45,000	40,354
Debt Service	-	-	125,166	125,093	-	-	-	-
Transfers Out	35,000	35,000	35,000	35,000	-	-	-	-
Total Disbursements	1,269,103	1,166,548	1,271,906	1,181,652	31,000	5,179	65,000	40,354
Receipts Over (Under)								
Disbursements	\$ (26,103)	\$ 120,977	\$ (53,406)	\$ 130,728	\$ (26,200)	\$ 4,538	\$ (38,650)	\$ (9,906)
Cash and Equivalents, Jan 1	673,550	673,550	542,822	542,822	31,744	31,744	41,650	41,650
Cash and Equivalents, Dec 31	\$ 647,447	\$ 794,527	\$ 489,416	\$ 673,550	\$ 5,544	\$ 36,282	\$ 3,000	\$ 31,744

See Notes to the Financial Statements

The County of Cooper
Boonville, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Collector's Tax Maintenance Fund				Recorder of Deeds User Fee Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	25,000	26,086	25,000	24,949	5,500	7,152	5,500	5,488
Interest	750	527	750	1,729	500	341	-	949
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	25,750	26,613	25,750	26,678	6,000	7,493	5,500	6,437
Disbursements								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	19,000	6,125	12,000	9,600	-	-	-	-
Services	4,000	1,909	4,000	1,475	5,000	3,436	3,000	-
Other Disbursements	10,000	4,365	10,000	6,385	1,000	1,096	3,000	-
Capital Outlay	15,000	15,251	30,000	8,046	5,000	1,000	5,000	4,176
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	48,000	27,650	56,000	25,506	11,000	5,532	11,000	4,176
Receipts Over (Under)								
Disbursements	\$ (22,250)	\$ (1,037)	\$ (30,250)	\$ 1,172	\$ (5,000)	\$ 1,961	\$ (5,500)	\$ 2,261
Cash and Equivalents, Jan 1	64,772	64,772	63,600	63,600	40,459	40,459	38,198	38,198
Cash and Equivalents, Dec 31	<u>\$ 42,522</u>	<u>\$ 63,735</u>	<u>\$ 33,350</u>	<u>\$ 64,772</u>	<u>\$ 35,459</u>	<u>\$ 42,420</u>	<u>\$ 32,698</u>	<u>\$ 40,459</u>

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The County of Cooper
Boonville, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Recorder's Technical Fund				Law Enforcement Training Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,500	1,009	1,800	1,190
Charges for Services	3,500	4,314	3,500	3,285	2,500	2,326	3,500	2,616
Interest	500	294	-	826	300	252	200	599
Other Receipts	-	-	-	-	2,000	2,788	1,000	2,000
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>4,000</u>	<u>4,608</u>	<u>3,500</u>	<u>4,111</u>	<u>6,300</u>	<u>6,375</u>	<u>6,500</u>	<u>6,405</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	500	350	500	-	-	-	-	-
Services	-	-	-	-	5,000	1,319	5,000	2,115
Other Disbursements	500	495	500	307	500	-	500	-
Capital Outlay	5,000	4,495	5,000	-	2,000	1,670	2,000	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>6,000</u>	<u>5,340</u>	<u>6,000</u>	<u>307</u>	<u>7,500</u>	<u>2,989</u>	<u>7,500</u>	<u>2,115</u>
Receipts Over (Under)								
Disbursements	\$ (2,000)	\$ (732)	\$ (2,500)	\$ 3,804	\$ (1,200)	\$ 3,386	\$ (1,000)	\$ 4,290
Cash and Equivalents, Jan 1	<u>36,622</u>	<u>36,622</u>	<u>32,818</u>	<u>32,818</u>	<u>28,590</u>	<u>28,590</u>	<u>24,300</u>	<u>24,300</u>
Cash and Equivalents, Dec 31	<u>\$ 34,622</u>	<u>\$ 35,890</u>	<u>\$ 30,318</u>	<u>\$ 36,622</u>	<u>\$ 27,390</u>	<u>\$ 31,976</u>	<u>\$ 23,300</u>	<u>\$ 28,590</u>

See Notes to the Financial Statements

The County of Cooper
Boonville, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Sheriff Fund				Sheriff Interest Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	15,100	8,740	15,100	14,897	-	-	-	-
Interest	500	112	250	646	80	36	40	99
Other Receipts	2,000	-	2,000	-	6	32	6	5
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	17,600	8,852	17,350	15,543	86	68	46	104
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	-	-	-	-	-	-	-	-
Other Disbursements	2,000	2,247	2,000	7,603	3,500	-	3,500	-
Capital Outlay	23,000	19,649	23,000	15,000	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	25,000	21,896	25,000	22,603	3,500	-	3,500	-
Receipts Over (Under)								
Disbursements	\$ (7,400)	\$ (13,044)	\$ (7,650)	\$ (7,060)	\$ (3,414)	\$ 68	\$ (3,454)	\$ 104
Cash and Equivalents, Jan 1	26,100	26,100	33,160	33,160	4,206	4,206	4,102	4,102
Cash and Equivalents, Dec 31	<u>\$ 18,700</u>	<u>\$ 13,056</u>	<u>\$ 25,510</u>	<u>\$ 26,100</u>	<u>\$ 792</u>	<u>\$ 4,274</u>	<u>\$ 648</u>	<u>\$ 4,206</u>

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The County of Cooper
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Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Prosecuting Attorney Training Fund				Prosecuting Attorney Bad Check Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	650	2,925	650	1,304	3,550	2,475	3,550	3,486
Interest	25	30	25	39	250	135	200	336
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>675</u>	<u>2,955</u>	<u>675</u>	<u>1,343</u>	<u>3,800</u>	<u>2,610</u>	<u>3,750</u>	<u>3,822</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	1,500	75	2,000	-
Services	1,550	90	1,550	626	1,000	480	850	619
Other Disbursements	-	-	-	-	250	100	250	60
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>1,550</u>	<u>90</u>	<u>1,550</u>	<u>626</u>	<u>2,750</u>	<u>655</u>	<u>3,100</u>	<u>679</u>
Receipts Over (Under)								
Disbursements	\$ (875)	\$ 2,865	\$ (875)	\$ 717	\$ 1,050	\$ 1,955	\$ 650	\$ 3,143
Cash and Equivalents, Jan 1	<u>2,468</u>	<u>2,468</u>	<u>1,751</u>	<u>1,751</u>	<u>15,553</u>	<u>15,553</u>	<u>12,410</u>	<u>12,410</u>
Cash and Equivalents, Dec 31	<u>\$ 1,593</u>	<u>\$ 5,333</u>	<u>\$ 876</u>	<u>\$ 2,468</u>	<u>\$ 16,603</u>	<u>\$ 17,508</u>	<u>\$ 13,060</u>	<u>\$ 15,553</u>

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Boonville, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Adult Abuse Fund				Law Enforcement Restitution Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	3,398	-	4,000	20,000	21,092	-	21,655
Interest	-	7	-	27	200	254	-	217
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	-	3,405	-	4,027	20,200	21,346	-	21,872
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	-	3,391	-	3,901	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	-	3,391	-	3,901	-	-	-	-
Receipts Over (Under)								
Disbursements	\$ -	\$ 14	\$ -	\$ 126	\$ 20,200	\$ 21,346	\$ -	\$ 21,872
Cash and Equivalents, Jan 1	2,168	2,168	2,042	2,042	21,872	21,872	-	-
Cash and Equivalents, Dec 31	<u>\$ 2,168</u>	<u>\$ 2,182</u>	<u>\$ 2,042</u>	<u>\$ 2,168</u>	<u>\$ 42,072</u>	<u>\$ 43,218</u>	<u>\$ -</u>	<u>\$ 21,872</u>

See Notes to the Financial Statements

The County of Cooper
Boonville, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Overton Wooldridge Levee Fund				Sheriff Revolving Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	10,747	24,964	25,000	31,529	-	-	-	-
Charges for Services	-	-	-	-	8,900	10,320	5,500	8,637
Interest	4,000	4,408	4,000	5,099	350	234	325	508
Other Receipts	-	12,673	-	-	550	-	200	550
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	14,747	42,045	29,000	36,628	9,800	10,554	6,025	9,695
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	450	428	450	411	-	-	-	-
Services	4,400	4,376	4,500	2,986	1,700	1,385	1,100	1,439
Other Disbursements	-	582	12,500	6,467	-	-	-	-
Capital Outlay	50,000	82,686	35,000	40,366	1,500	-	1,500	83
Transfers Out	-	-	-	-	15,000	15,000	-	-
Total Disbursements	54,850	88,072	52,450	50,230	18,200	16,385	2,600	1,522
Receipts Over (Under)								
Disbursements	\$ (40,103)	\$ (46,027)	\$ (23,450)	\$ (13,602)	\$ (8,400)	\$ (5,831)	\$ 3,425	\$ 8,173
Cash and Equivalents, Jan 1	254,863	254,863	268,465	268,465	25,333	25,333	17,160	17,160
Cash and Equivalents, Dec 31	\$ 214,760	\$ 208,836	\$ 245,015	\$ 254,863	\$ 16,933	\$ 19,502	\$ 20,585	\$ 25,333

See Notes to the Financial Statements

The County of Cooper
Boonville, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Local Law Enforcement Block Grant Fund				Delinquent Tax Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	9,999	-	-	-	1,500	1,519	1,500	559
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	-	-	48	200	77	100	205
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>9,999</u>	<u>-</u>	<u>-</u>	<u>48</u>	<u>1,700</u>	<u>1,596</u>	<u>1,600</u>	<u>764</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	-	-	1,001	-	-	-	-	-
Other Disbursements	-	-	-	4,197	1,000	692	1,000	106
Capital Outlay	9,999	-	3,075	-	2,500	504	1,950	505
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>9,999</u>	<u>-</u>	<u>4,076</u>	<u>4,197</u>	<u>3,500</u>	<u>1,196</u>	<u>2,950</u>	<u>611</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ -	\$ (4,076)	\$ (4,149)	\$ (1,800)	\$ 400	\$ (1,350)	\$ 153
Cash and Equivalents, Jan 1	<u>-</u>	<u>-</u>	<u>4,149</u>	<u>4,149</u>	<u>8,838</u>	<u>8,838</u>	<u>8,685</u>	<u>8,685</u>
Cash and Equivalents, Dec 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73</u>	<u>\$ -</u>	<u>\$ 7,038</u>	<u>\$ 9,238</u>	<u>\$ 7,335</u>	<u>\$ 8,838</u>

See Notes to the Financial Statements

The County of Cooper
Boonville, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	FEMA Reimbursement Fund				Security Inmate Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	7,500	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	23,000	45,179	32,100	25,013
Interest	-	-	-	-	1,200	498	-	1,253
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>7,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,200</u>	<u>45,677</u>	<u>32,100</u>	<u>26,266</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	8,000	7,451	8,000	6,171
Services	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	7,500	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	30,000	30,000	30,000	30,000
Total Disbursements	<u>7,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,000</u>	<u>37,451</u>	<u>38,000</u>	<u>36,171</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ -	\$ -	\$ -	\$ (13,800)	\$ 8,226	\$ (5,900)	\$ (9,905)
Cash and Equivalents, Jan 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,689</u>	<u>31,689</u>	<u>41,594</u>	<u>41,594</u>
Cash and Equivalents, Dec 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,889</u>	<u>\$ 39,915</u>	<u>\$ 35,694</u>	<u>\$ 31,689</u>

See Notes to the Financial Statements

The County of Cooper
Boonville, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Administrative Handling Cost Fund				Local Emergency Planning Committee Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	3,200	3,063	3,200	3,198
Charges for Services	-	2,179	2,500	3,044	-	-	-	-
Interest	-	95	75	240	350	181	300	487
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	-	2,274	2,575	3,284	3,550	3,244	3,500	3,685
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	250	499	1,150	-
Services	-	1,583	2,870	1,529	6,950	699	4,750	2,326
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	1,250	599	2,000	-	1,000	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	-	1,583	4,120	2,128	9,200	1,198	6,900	2,326
Receipts Over (Under)								
Disbursements	\$ -	\$ 691	\$ (1,545)	\$ 1,156	\$ (5,650)	\$ 2,046	\$ (3,400)	\$ 1,359
Cash and Equivalents, Jan 1	11,067	11,067	9,911	9,911	20,830	20,830	19,471	19,471
Cash and Equivalents, Dec 31	\$ 11,067	\$ 11,758	\$ 8,366	\$ 11,067	\$ 15,180	\$ 22,876	\$ 16,071	\$ 20,830

See Notes to the Financial Statements

The County of Cooper
Boonville, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	CARES Act Election Grant Fund				COVID-19 Relief Grant Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	28,390	-	-	-	2,077,619	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	46	-	-	-	5,016	-	-
Other Receipts	-	-	-	-	-	240	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	-	28,436	-	-	-	2,082,875	-	-
Disbursements								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	1,778,345	-	-
Capital Outlay	-	28,436	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	26,544	-	-
Total Disbursements	-	28,436	-	-	-	1,804,889	-	-
Receipts Over (Under)								
Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 277,986	\$ -	\$ -
Cash and Equivalents, Jan 1	-	-	-	-	-	-	-	-
Cash and Equivalents, Dec 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 277,986	\$ -	\$ -

See Notes to the Financial Statements

The County of Cooper
Boonville, Missouri
Statements of Assets and Liabilities Arising From Cash Transactions
Custodial Funds - Regulatory Basis
December 31, 2020 & 2019

2020						
	Collector	Recorder	Sheriff	Prosecuting Attorney	Treasurer	Total
Assets						
Cash and Equivalents	\$ 14,695,571	\$ 14,663	\$ 40,701	\$ -	\$ 137,989	\$ 14,888,924
Total Assets	14,695,571	14,663	40,701	-	137,989	14,888,924
Liabilities and Fund Balances						
Total Liabilities	14,695,571	14,663	40,701	-	137,989	14,888,924
	14,695,571	14,663	40,701	-	137,989	14,888,924
Fund Balances	-	-	-	-	-	-
Total Liabilities and Fund Balances	\$ 14,695,571	\$ 14,663	\$ 40,701	\$ -	\$ 137,989	\$ 14,888,924
2019						
	Collector	Recorder	Sheriff	Prosecuting Attorney	Treasurer	Total
Assets						
Cash and Equivalents	\$ 15,186,910	\$ 10,758	\$ 31,001	\$ 2,026	\$ 150,405	\$ 15,381,100
Total Assets	15,186,910	10,758	31,001	2,026	150,405	15,381,100
Liabilities and Fund Balances						
Total Liabilities	15,186,910	10,758	31,001	2,026	150,405	15,381,100
	15,186,910	10,758	31,001	2,026	150,405	15,381,100
Fund Balances	-	-	-	-	-	-
Total Liabilities and Fund Balances	\$ 15,186,910	\$ 10,758	\$ 31,001	\$ 2,026	\$ 150,405	\$ 15,381,100

See Notes to the Financial Statements

The County of Cooper
Boonville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019

Note 1 - Summary of Significant Accounting Policies

Organized in 1818, the county of Cooper was named after pioneer settlers Sarshal and Benjamin Cooper. It is a third-class county, and the county seat is Boonville. Cooper County's government is composed of a three-member county commission and the following separately elected Constitutional Officers: County Clerk, Collector, Treasurer, Circuit Clerk, Recorder of Deeds, Sheriff, Assessor, Coroner, Public Administrator and Prosecuting Attorney.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of Cooper County, Missouri.

Cooper County's operations include tax assessments and collections, state/county courts, county recorder, public safety, transportation, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of Cooper County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise Cooper County's legal entity. The Cooper County Senate Bill 40 Board is controlled by a separate board and is also included under the control of Cooper County.

The financial statements do not include financial data for the County's legally separate component unit, which accounting principles generally accepted in the United States of America, as applicable to the regulatory basis of accounting, require to be reported with the financial data of the County. In accordance with accounting principles generally accepted in the United States of America, as applicable to the regulatory basis of accounting, the Cooper County Senate Bill 40 Board has issued separate reporting entity financial statements. For information on this component unit, please contact the Senate Bill 40 Board at (660) 882-5112 or write to P.O. Box 32, Boonville, Missouri, 65233.

Certain elected County officials, such as the County Collector, Treasurer, and Sheriff, collect and hold monies in a trustee capacity as an agent of an individual, taxing units, or other governments. These assets, which are held by these officeholders for the sole benefit of external parties, are included in the Statements of Assets and Liabilities Arising from Cash Transactions - Custodial Funds - Regulatory Basis.

Basis of Presentation

The accompanying financial statements present the receipts, disbursements, and changes in cash of all funds of Cooper County, Missouri, and the comparisons of such information with the corresponding budgeted information for all funds of the County. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission or an elected county official. The General Revenue Fund is the County's general operation fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

**The County of Cooper
Boonville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 1 - Summary of Significant Accounting Policies (continued)

Basis of Accounting

The financial statements were prepared using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America. The effects of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation, bonds, and obligations under capital leases), and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If Cooper County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

Budget and Budgetary Accounting

In accordance with Chapter 50 RSMo, Cooper County adopts a budget for each governmental fund.

On or before January 15th, each elected official and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.

A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.

Prior to February 1, the budget is legally enacted by a vote of the County Commission.

Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.

Budgets are prepared and adopted on the cash basis of accounting.

The County of Cooper
Boonville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019

Note 1 - Summary of Significant Accounting Policies (continued)

Budget and Budgetary Accounting (continued)

During the audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following funds had actual expenditures that exceeded budgeted expenditures in 2020: Assessment Fund and Overton Wooldridge Levee Fund. The following funds had actual expenditures that exceeded the budgeted expenditures in 2019: Local Law Enforcement Block Grant Fund. The following funds did not have a budget prepared in 2020: Adult Abuse Fund, Administrative Handling Cost Fund, CARES Act Election Grant Fund, and COVID-19 Relief Grant Fund. The following funds did not have a budget prepared in 2019: Adult Abuse Fund and Law Enforcement Restitution Fund. The following fund was budgeted at a deficit in 2019: Enhanced 911 Fund.

Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuation of the tangible taxable property, included within Cooper County's boundaries for the calendar year 2020 and 2019, respectively, for the purposes of County taxation was as follows:

	<u>2020</u>	<u>2019</u>
Real Estate	\$ 165,213,340	\$ 163,710,050
Personal Property	67,200,400	56,014,676
Railroad and Utilities	45,600,405	43,485,295
	<u>\$ 278,014,145</u>	<u>\$ 263,210,021</u>

The tax levy per \$100 assessed valuation of tangible taxable property for the calendar year 2020 and 2019, respectively, for the purpose of County taxation, was as follows:

	<u>2020</u>	<u>2019</u>
General Revenue	\$ 0.2394	\$ 0.2021
Special Road and Bridge	0.3157	0.3157

The County also receives sales tax collected by the State and remitted based on the County's sales tax rate to the total sales tax collected in the County.

The County of Cooper
Boonville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019

Note 1 - Summary of Significant Accounting Policies (continued)

Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer's funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investments shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in Cooper County's name at third-party banking institutions. Details of these cash balances are presented in Note 2.

Interfund Transactions

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing.

Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

Note 2 - Deposits and Investments

Cooper County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed on the statement of receipts, disbursements, and changes in cash arising from cash transactions as "Cash and Equivalents". Cash held for others is displayed on the statement of assets and liabilities arising from cash transactions as "Cash and Equivalents."

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits.

The bank balances and carrying values of deposits and investments shown below are included in the financial statements at December 31, 2020, as follows:

	<u>Carrying Value</u>	<u>Bank Balances</u>
Deposits	\$ 21,819,373	\$ 22,030,806
Investments	680,968	680,968
 Total Deposits and Investments as of December 31, 2020	 <u>\$ 22,500,341</u>	 <u>\$ 22,711,774</u>
 Total Cash and Equivalents - Governmental Funds	 \$ 7,611,417	
Total Cash and Equivalents - Custodial Funds	14,888,924	
	<u>\$ 22,500,341</u>	

**The County of Cooper
Boonville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 2 - Deposits and Investments (continued)

The bank balances and carrying values of deposits and investments shown below are included in the financial statements at December 31, 2019, as follows:

	<u>Carrying Value</u>	<u>Bank Balances</u>
Deposits	\$ 22,186,213	\$ 20,522,035
Investments	<u>676,886</u>	<u>676,886</u>
 Total Deposits and Investments as of December 31, 2019	 <u><u>\$ 22,863,099</u></u>	 <u><u>\$ 21,198,921</u></u>
 Total Cash and Equivalents - Governmental Funds	 \$ 7,481,999	
Total Cash and Equivalents - Custodial Funds	<u>15,381,100</u>	
	<u><u>\$ 22,863,099</u></u>	

Custodial Credit Risk - Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. At December 31, 2020 and 2019, 100% of Cooper County's deposits and investments were covered by the Federal Deposit Insurance Company (FDIC) or were collateralized.

Custodial Credit Risk - Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party that sold the security to Cooper County or its agent but not in the government's name. Cooper County does not have a policy for custodial credit risk relating to investments.

All investments, evidenced by individual securities, are registered in the name of Cooper County or of a type that are not exposed to custodial credit risk.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Cooper County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by Cooper County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U. S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). Cooper County has no policy in place to minimize the risk of loss resulting from over concentration of assets of a specific maturity, specific issuer or specific class of securities.

The County of Cooper
Boonville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019

Note 2 - Deposits and Investments (continued)

Concentration of Investment Credit Risk (continued)

The following investments represent more than 5%, individually, of total investments:

Issuer	Investment Type	2020 Balances	% of Portfolio	2019 Balances	% of Portfolio
Central Bank	Cert. of Deposit	\$ 350,000	51.40%	\$ -	0.00%
Peoples Bank of Moniteau Co.	Cert. of Deposit	230,968	33.92%	450,000	66.48%
Midwest Regional Bank	Cert. of Deposit	100,000	14.68%	226,886	33.52%

Note 3 - Interfund Transfers

Transfers between funds for the years ended December 31, 2020 and 2019 are as follows:

Fund	2020		2019	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Revenue	\$ 35,499	\$ 115,415	\$ -	\$ 40,416
Special Road and Bridge	50,000	-	16,235	-
Assessment	21,460	-	15,416	-
Road and Bridge Trust	-	50,000	-	16,235
Enhanced 911	135,000	-	35,000	-
Law Enforcement Center	30,000	35,000	30,000	35,000
Election Services	-	-	25,000	-
Sheriff Revolving	-	15,000	-	-
Security Inmate	-	30,000	-	30,000
COVID-19 Relief Grant	-	26,544	-	-
Total	<u>\$ 271,959</u>	<u>\$ 271,959</u>	<u>\$ 121,651</u>	<u>\$ 121,651</u>

Note 4 - Long-Term Debt

Notes Payable

In 2016, the County entered in to a \$446,371 note payable for the purpose of refunding and redeeming the County's outstanding Leasehold Refunding Revenue Bonds (Cooper County Law Enforcement Center). The original bonds were issued for the purpose for providing funds to (1) pay the costs of acquiring, constructing, finishing, and equipping a law enforcement center, (2) to fund a bond reserve, and (3) to pay related issuance costs. Payments of \$41,728 are due quarterly with interest payable at 1.390%. This note was paid in full in 2019.

Balance at 12/31/18	Amount Borrowed	Amount Repaid	Balance at 12/31/19	Amount Borrowed	Amount Repaid	Balance at 12/31/20
<u>\$ 124,301</u>	<u>\$ -</u>	<u>\$ (124,301)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Interest expense for the years ended December 31, 2020 and 2019 was \$0 and \$865.

The County of Cooper
Boonville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019

Note 5 - County Employees' Retirement Fund (CERF)

Plan Description

The County Employees' Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elected or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840 RSMo., circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997 RSMo., and certain personnel not defined as an employee per Section 50.1000(8) RSMo. The Fund was created by an act of legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the fund and the investment of the fund are vested in a board of directors of eleven persons.

Benefits Provided

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, Missouri, 65101, by calling (573) 632-9203, or by visiting the CERF website at www.mocerf.org.

Contributions

Prior to January 1, 2003, participating county employees were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002 are required to make contributions of 6%. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 6% contribution on behalf of employees. The County collected and remitted CERF employee contributions of \$162,553 and \$151,892 for the years ended December 31, 2020 and 2019, respectively.

**The County of Cooper
Boonville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 5 - County Employees' Retirement Fund (CERF) (continued)

Contributions (continued)

In addition to the above contributions required of employees, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of personal property tax declarations,
- Twenty dollars on each merchants and manufacturers license issued,
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one dollar on each document recorded,
- Three sevenths of the fee on delinquent property taxes, and
- Interest earned on investment of the above collections prior to remittance to CERF.

The County collected and remitted CERF fees and penalties of \$150,712 and \$145,231 for the years ended December 31, 2020 and 2019, respectively.

Further information related to required contributions, pension benefits, other plan terms, and investments and related return and financial information can be found in the notes to the financial statements of CERF's Annual Financial Report.

Note 6 - Prosecuting Attorney Retirement Fund

In accordance with state statute Section 56.807 RSMo, Cooper County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys' and Circuit Attorneys' Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. Cooper County has contributed \$11,628 and \$10,225, respectively, for the years ended December 31, 2020 and 2019.

Note 7 - Other Retirement Plan

Cooper County have 457 and 401(a) plans which are paid by a deduction from employees' salary. These contributions qualify under the Internal Revenue Code and are tax exempt. Employee contributions collected and remitted by the County for the years ended December 31, 2020 and 2019 for the 457 plan were \$121,351 and \$115,744, respectively. Employee contributions collected and remitted by the County for the years ended December 31, 2020 and 2019 for the 401(a) plan were \$20,865 and \$19,690, respectively.

Note 8 - Post-Employment Benefits

Cooper County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by Cooper County.

**The County of Cooper
Boonville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 9 - Claims, Commitments and Contingencies

Litigation

The County is subject to various claims and legal proceedings covering a wide range of matters that arise in the ordinary course of its business activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition of the County.

Compensated Absences

The County provides employees with up to fifteen days of paid vacation based upon the number of years of continuous service. This ranges from getting five days after the first year of service, ten days between two years and twelve years of service, and fifteen days after twelve years of service. Vacation time must be used in the year it is earned. Upon termination from county employment, an employee is reimbursed for unused vacation for that year. These have not been subjected to auditing procedures.

Federal and State Assisted Programs

The County receives proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned. Such audits could result in refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

Note 10 - Risk Management

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo.). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$500,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

Note 11 - Related Party Transactions

The County provided \$637,775 in CARES Act funding to a local school where a Commissioner serves as the school board president. Funding was applied for through the County's grant application process, and the disbursements were approved by the other two members of the County Commission. The Commissioner with the conflict of interest abstained from voting on the disbursements.

**The County of Cooper
Boonville, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 12 - Subsequent Events

The County has evaluated events subsequent to December 31, 2020 to assess the need for potential recognition or disclosure in the financial statements. Such events have been evaluated through August 27, 2021, the date the financial statements were available to be issued.

On March 23, 2021, the County entered in to a \$539,820 lease purchase agreement for the purchase of two 2021 John Deere 772G Motor Graders. The agreement is payable in five annual payments of \$63,870 with one final payment of \$261,741 due on February 23, 2026. Interest is payable at 2.250%.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS*

Independent Auditor's Report

To the County Commissioners and
Officeholders of Cooper County, Missouri

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Cooper County, Missouri as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise Cooper County, Missouri's basic financial statements, and have issued our report thereon dated August 27, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Cooper County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Cooper County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Cooper County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2020-002 and 2020-003 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cooper County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws,

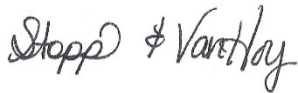
regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards*, and which is described in the accompanying schedule of findings and questioned costs as item 2020-001.

Cooper County, Missouri's Response to Findings

Cooper County, Missouri's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Cooper County, Missouri's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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Creve Coeur, Missouri
August 27, 2021

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT
ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE
UNIFORM GUIDANCE

Independent Auditor's Report

To the County Commission and
Officeholders of Cooper County, Missouri

Report on Compliance for Each Major Federal Program

We have audited Cooper County, Missouri's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Cooper County, Missouri's major federal programs for the years ended December 31, 2020 and 2019. Cooper County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Cooper County, Missouri's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Cooper County, Missouri's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Cooper County, Missouri's compliance.

Opinion on Each Major Federal Program

In our opinion, Cooper County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2020 and 2019.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as 2020-004 and 2020-005. Our opinion on each major federal program is not modified with respect to these matters.

Cooper County, Missouri's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Cooper County, Missouri's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

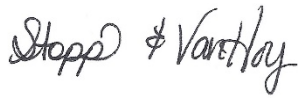
Management of Cooper County, Missouri is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Cooper County, Missouri's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Cooper County, Missouri's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-004, that we consider to be a significant deficiency.

Cooper County, Missouri's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Cooper County, Missouri's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "Stopp & Vantley". The signature is written in a cursive, flowing style.

Creve Coeur, Missouri
August 27, 2021

**The County of Cooper
Boonville, Missouri
Schedule of Expenditures of Federal Awards
For the years ended December 31, 2020 & 2019**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Number	Federal Expenditures Year Ended December 31,		Awards Provided to Subrecipients Year Ended December 31,	
			2020	2019	2020	2019
U.S. Department of the Interior						
Direct Program:						
Payments in Lieu of Taxes	15.226	n/a	11,854	11,603	-	-
U.S. Department of Justice						
Passed through state:						
Missouri Association of Prosecuting Attorneys -						
Crime Victim Assistance	16.575	ER130200028	26,929	4,426	-	-
Crime Victim Assistance	16.575	ER130180028	-	21,899	-	-
			<u>26,929</u>	<u>26,325</u>	<u>-</u>	<u>-</u>
U.S. Department of Transportation						
Highway Planning and Construction Cluster						
Passed through state:						
Missouri Highways and Transportation Commission -						
Highway Planning and Construction	20.205	BRO-B027(018)	<u>22,307</u>	<u>34,693</u>	<u>-</u>	<u>-</u>
Total Highway Planning and Construction Cluster			22,307	34,693	-	-
U.S. Department of Treasury						
Passed through state:						
Missouri State Treasurer's Office -						
COVID-19 Coronavirus Relief Fund	21.019	n/a	1,804,889	-	1,778,345	-
Election Assistance Commission						
Passed through state:						
Missouri Secretary of State -						
COVID-19 HAVA Election Security Grants	90.404	n/a	22,471	-	-	-
U.S. Department of Health and Human Services						
Passed through state:						
Missouri Department of Social Services -						
Child Support Enforcement	93.563	ER10220C023	223,853	-	-	-
Child Support Enforcement	93.563	ER10217C023	-	193,679	-	-
			<u>223,853</u>	<u>193,679</u>	<u>-</u>	<u>-</u>

See Notes to the Schedule of Expenditures of Federal Awards

**The County of Cooper
Boonville, Missouri
Schedule of Expenditures of Federal Awards
For the years ended December 31, 2020 & 2019**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Number	Federal Expenditures		Awards Provided to Subrecipients	
			Year Ended December 31,		Year Ended December 31,	
			2020	2019	2020	2019
U.S. Department of Homeland Security						
Passed through state:						
Missouri Emergency Management Agency -						
Emergency Management Performance Grant	97.042	EMK-2020-EP-00004-33	50,429	-	-	-
Emergency Management Performance Grant	97.042	EMK-2019-EP-00001-033	-	44,886	-	-
			50,429	44,886	-	-
Total Expenditures of Federal Awards			\$ 2,162,732	\$ 311,186	\$ 1,778,345	\$ -

See Notes to the Schedule of Expenditures of Federal Awards

**The County of Cooper
Boonville, Missouri
Notes to Schedule of Expenditures of Federal Awards
For the years ended December 31, 2020 & 2019**

Note 1 - Summary of Significant Accounting Policies

Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). This Uniform Guidance requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA number is not available.

This schedule includes all federal awards administered by Cooper County, Missouri.

Basis of Presentation

The *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* includes these definitions, which govern the contents of the schedule:

Federal financial assistance means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

Federal award means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Because the Schedule presents only a selected portion of the operations of Cooper County, Missouri, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Cooper County, Missouri.

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

Federal expenditures are considered to have occurred when cash is disbursed for allowable expenditures.

Cooper County, Missouri has not elected to use the 10% de minimis indirect cost rate.

Note 2 - Donated Personal Protective Equipment

Cooper County received no donated personal protective equipment which had been purchased with federal funds. This footnote is unaudited.

**The County of Cooper
Boonville, Missouri
Notes to Schedule of Expenditures of Federal Awards
For the years ended December 31, 2020 & 2019**

Note 3 - Related Party Transactions

The County provided \$637,775 in CARES Act funding to a local school where a Commissioner serves as the school board president. Funding was applied for through the County's grant application process, and the disbursements were approved by the other two members of the County Commission. The Commissioner with the conflict of interest abstained from voting on the disbursements.

**The County of Cooper
Boonville, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Section 1 - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued

Unmodified Regulatory Basis

Internal control over financial reporting:

Material weakness(es) identified?

_____ Yes X No

Significant deficiencies identified that are
not considered to be material weaknesses?

 X Yes _____ None Reported

Any noncompliance material to financial
statements noted?

 X Yes _____ No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

_____ Yes X No

Significant deficiencies identified
not considered to be material weaknesses?

 X Yes _____ None Reported

Type of auditor's report issued on
compliance for major programs:

Unmodified

Any audit findings disclosed that are
required to be reported in accordance
with section 2 CFR section 200.516(a)?

 X Yes _____ No

Identification of Major Programs:

CFDA
Number
21.019

Name of Federal Program or Cluster
COVID-19 Coronavirus Relief Fund

Dollar threshold used to distinguish
between type A and type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

_____ Yes X No

**The County of Cooper
Boonville, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Section 2 - Financial Statement Findings

2020-001 **Criteria:** Missouri statutes requires Counties to prepare an annual budget as applicable to each fund. Expenditures are not to exceed the budget and funds are not to be budgeted at a deficit.

Condition: During the audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following funds had actual expenditures that exceeded budgeted expenditures in 2020: Assessment Fund and Overton Wooldridge Levee Fund. The following funds had actual expenditures that exceeded the budgeted expenditures in 2019: Local Law Enforcement Block Grant Fund. The following funds did not have a budget prepared in 2020: Adult Abuse Fund, Administrative Handling Cost Fund, CARES Act Election Grant Fund, and COVID-19 Relief Grant Fund. The following funds did not have a budget prepared in 2019: Adult Abuse Fund and Law Enforcement Restitution Fund. The following fund was budgeted at a deficit in 2019: Enhanced 911 Fund.

Cause: Oversight

Effect: Due to exceeding budget in certain funds, failing to prepare a budget for certain funds, and having a negative fund balance in a certain fund, the County is in violation of Missouri Revised Statutes.

Recommendation: We recommend that the County periodically review its actual expenditures as compared to budgeted amounts. An amended budget should be prepared and approved as necessary to comply with statutes. Additionally, the County should prepare a budget for all applicable funds which does not exceed available fund balances including estimated revenues for the year.

Management's Response: As budget officer, I, as County Clerk make recommendations to the County Commission. It is up to the County Commission to approve or adjust those amounts. The County Commission reviews the line items and expenditures so as to be within compliance with State Statute.

2020-002 **Criteria:** Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place.

Cause: Management has not prepared documentation of risk assessments, including identifying risks and mitigating controls.

Effect: Lack of an appropriate fraud risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze, and manage these risks.

**The County of Cooper
Boonville, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Section 2 - Financial Statement Findings (continued)

2020-002 **Management's Response:** Within the office of the County Clerk, while not having a formal written document, I (cont.) have met with my staff routinely over fraud prevention and risk. I've had a cyber security firm analyze my office for risk and set in place preventions in 2019. I will speak with the County Commission about doing the same for the entire courthouse. I will also speak to them about adopting a formal document for management to have standards in place for themselves as well as any staff.

2020-003 **Criteria:** Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared.

Cause: Management has not prepared documentation of internal controls.

Effect: Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Management's Response: In reviewing other county's written internal control documents, Cooper County is operating in a manner stated in such documents, however, not written out. I, as County Clerk, will work with the County Commission in developing such governance in a written form.

Section 3 - Federal Award Findings and Questioned Costs

2020-004 Federal Grantor: All Programs
Pass-Through Grantor: All Programs
Federal CFDA Number: All Programs
Program Title: All Programs

Criteria: Title 2 U.S. *Code of Federal Regulations* Part 200 requires auditees to prepare an accurate Schedule of Expenditures of Federal Awards (SEFA) containing awards expended, CFDA title and number, award number, name of the Federal agency, and name of pass-through entity.

Condition: The Schedule of Expenditures of Federal Awards (SEFA) contained errors. The County's current internal controls over SEFA reporting are not sufficient enough to ensure correct SEFA reporting.

Cause: Management did not follow reporting requirements related to the Schedule of Expenditures of Federal Awards.

Effect: Federal expenditures reported in the SEFA were incorrect.

**The County of Cooper
Boonville, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Section 3 - Federal Award Findings and Questioned Costs (continued)

2020-004 **Context:** This finding is a repeat finding and was reported in the previous audit as finding SA 2016-001.
(cont.)

Recommendation: We recommend management develop internal controls over reporting and consult with outside accountants, if possible, to ensure an accurate SEFA is prepared.

Management's Response: The County Clerk's office will work with the Treasurer's office so that these stated recommendations and findings are resolved in future audits.

2020-005 Federal Grantor: U.S. Department of Treasury
Pass-Through Grantor: Missouri State Treasurer's Office
Federal CFDA Number: 21.019
Program Title: COVID-19 Coronavirus Relief Fund
Award Year: 2020
Compliance Requirement: Allowable Costs
Known Questioned Costs: \$ 33,441

Criteria: Title 2 U.S. *Code of Federal Regulations* Part 200 requires recipients of Federal awards to comply with laws, regulations, and provisions of contract or grant agreements related to each of its Federal programs. Records must support the disbursements made in accordance with guidance provided by the Department of the Treasury.

Condition: During the audit, it was noted that the County made improper payments to a subrecipient in the amount of \$33,441. Subrecipients of the Coronavirus Relief Fund applied for grant funding from the County on a cost reimbursement basis. Two grant applications were processed by the County which contained duplicate invoices, resulting in an overpayment for expenditures.

Cause: Oversight

Effect: Applications for duplicate cost reimbursement requests were processed resulting in disallowed costs.

Recommendation: We recommend management strengthen internal controls over review and approval of COVID-19 Coronavirus Relief Fund applications to ensure that duplicate payments are not made. It was noted that the County did discover the error after the end of the fiscal year, and as such, the funds have since been returned by the subrecipient.

Management's Response: The County Commission will work to strengthen the internal controls that ultimately did identify the errors in the subrecipient's application. The Commission appreciates the acknowledgement by the auditor that the correction had been made prior to the audit.

**The County of Cooper
Boonville, Missouri
Summary Schedule of Prior Year Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Cooper County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2016 & 2015.

Prior Year Financial Statement Findings

FS 2016-001 **Criteria:** Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared.

Context: During discussions with management, we noted that internal control documentation has not been prepared.

Effect: Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: The County did not prepare the required documentation.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Views of responsible officials and planned corrective actions: Cooper County will work at developing an internal control document to ensure that controls are in place, communicated and operating effectively. The County Commission can be reached at the phone number (660) 882-2228.

Status: Management has not corrected this issue, therefore, this finding is repeated as 2020-003 in the current year.

FS 2016-002 **Criteria:** Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place.

Context: During discussions with management, we noted there were no formal fraud risk assessments implemented.

Effect: Lack of an appropriate fraud risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identifying risks and mitigating controls.

**The County of Cooper
Boonville, Missouri
Summary Schedule of Prior Year Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Prior Year Financial Statement Findings (continued)

FS 2016- **Recommendation:** We recommend that the County address various risks in the environment, including risk of fraud
002 occurring by performing assessments to identify, analyze, and manage these risks.

Views of responsible officials and planned corrective actions: Cooper County will work to implement a formal fraud risk assessment. Then follow with assessments to identify, analyze and manage risks. The County Commission can be reached at the phone number (660) 882-2228.

Status: Management has not corrected this issue, therefore, this finding is repeated as 2020-002 in the current year.

Prior Year Federal Award Findings and Questioned Costs

SA 2016- 001	Federal Grantor:	U.S. Department of Interior, U.S. Department of Justice, U.S. Department of Health and Human Services, and U.S. Department of Homeland Security
	Pass-Through Grantor:	Missouri Department of Public Safety, Missouri Department of Social Services, Missouri State Emergency Management Agency
	Federal CFDA Number:	15.226, 16.575, 16.607, 16.738, 93.563, 97.042
	Program Title:	PILT - Payment in Lieu of Taxes, Crime Victim Assistance, Bulletproof Vest Grant Program, Edward Byrne Memorial Justice Grant Program, Child Support Enforcement, and Emergency Management Performance Grants
	Award Year:	2016 and 2015
	Type of Finding:	Other Information - Significant Deficiency

Information on the federal program: The Schedule of Expenditures of Federal Awards contained errors.

Criteria: The Uniform Guidance requires the auditee to prepare the Schedule of Expenditures of Federal Awards.

Condition: Through auditing procedures, we were able to correct and support the amounts reported on the Schedule of Expenditures of Federal Awards (SEFA). Prior to these corrections, the Schedule of Expenditures of Federal Awards (SEFA) was prepared with incorrect financial information.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we discovered a number of errors related to the Schedule of Expenditures of Federal Awards (SEFA).

Effect: No control monitoring or control over federal expenditures reporting, as required by *Governmental Accounting and Financial Reporting Standards*.

Cause: Adequate emphasis was not placed on the preparation of the Schedule of Expenditures of Federal Awards (SEFA).

**The County of Cooper
Boonville, Missouri
Summary Schedule of Prior Year Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Prior Year Federal Award Findings and Questioned Costs (continued)

SA 2016-001 **Recommendation:** The County should implement procedures to ensure that the SEFA is prepared in accordance with federal requirements. The County should continue in its efforts to establish an accounting system that will capture grant transactions in a manner sufficient to readily report the necessary information required on the SEFA. The cost center listing that identifies federal expenditures should be defined and cross matched in a table that is updated monthly by a designee of the County Clerk's office.

Views of responsible officials and planned corrective actions: The County Clerk (Darryl Kempf) will work with the County accounting support management to develop a system to identify the federal expenditures that are required to be reported on the Schedule of Expenditures of Federal Awards. The County Commission can be reached at the phone number (660) 882-2228.

Status: Management has not corrected this issue, therefore, this finding is repeated as 2020-004 in the current year.

SA 2016-002

Federal Grantor:	All
Pass-Through Grantor:	All
Federal CFDA Number:	All
Program Title:	All
Pass-Through Entity	All
Identification Number	
Award Year:	2015 and 2016
Type of Finding:	Other Information - Significant Deficiency

Information on the federal program: The County must establish and maintain effective internal control over federal awards.

Criteria: Uniform Guidance requires the auditee to document internal controls over each federal program.

Condition: During the walkthroughs of the County, we noted there is not documentation over internal controls with regards to federal awards in place.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we noted there was not adequate internal control documentation of each federal program.

Effect: Not documenting internal controls over federal compliance requirements could result in the noncompliance of a major component of the federal program.

Cause: Adequate emphasis was not placed on the documentation of internal controls required under the *Uniform Guidance*.

Recommendation: We recommend that the County formally document internal controls over federal programs in accordance with the *Uniform Guidance*.

**The County of Cooper
Boonville, Missouri
Summary Schedule of Prior Year Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Prior Year Federal Award Findings and Questioned Costs (continued)

SA 2016-
002 **Views of responsible officials and planned corrective actions:** The County Clerk (Darryl Kempf) is in the process of preparing the needed documentation to document their internal control structure in conformity with the Uniform Guidance. The Clerk expects to complete this by the next audit period. The Clerk's office can be reached at (660) 882-2228.

Status: This finding is no longer applicable.



Cooper County Clerk

CORRECTIVE ACTION PLAN

Audit Finding Reference: 2020-001

Planned Corrective Action: As budget officer, I, as County Clerk make recommendations to the County Commission. It is up to the County Commission to approve or adjust those amounts. The County Commission reviews the line items and expenditures so as to be within compliance with State Statute.

Name of Contact Person: County Clerk, Sarah Herman. Expected completion date is December 31, 2021.

Audit Finding Reference: 2020-002

Planned Corrective Action: Within the office of the County Clerk, while not having a formal written document, I have met with my staff routinely over fraud prevention and risk. I've had a cyber security firm analyze my office for risk and set in place preventions in 2019. I will speak with the County Commission about doing the same for the entire courthouse. I will also speak to them about adopting a formal document for management to have standards in place for themselves as well as any staff.

Name of Contact Person: County Clerk, Sarah Herman. Expected completion date is December 31, 2021.

Audit Finding Reference: 2020-003

Planned Corrective Action: In reviewing other county's written internal control documents, Cooper County is operating in a manner stated in such documents, however, not written out. I, as County Clerk, will work with the County Commission in developing such governance in a written form.

Name of Contact Person: County Clerk, Sarah Herman. Expected completion date is December 31, 2021.

Audit Finding Reference: 2020-004

Planned Corrective Action: The County Clerk's office will work with the Treasurer's office so that these stated recommendations and findings are resolved in future audits.

Name of Contact Person: County Clerk, Sarah Herman and County Treasurer, Marcia Imhoff. Expected completion date is December 31, 2021.

Audit Finding Reference: 2020-005

Planned Corrective Action: The County Commission will work to strengthen the internal controls that ultimately did identify the errors in the subrecipient's application. The Commission appreciates the acknowledgement by the auditor that the correction had been made prior to the audit.

Name of Contact Person: County Commissioners Don Baragary, Charlie Melkersman, and Danny Larm. Expected completion date is December 31, 2021.

A handwritten signature in blue ink that reads "Sarah Herman".



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Scotland County, Missouri

The Office of the State Auditor contracted for an audit of Scotland County's financial statements for the 2 years ended December 31, 2020, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

Nicole R. Galloway, CPA
State Auditor

September 2021
Report No. 2021-077

ANNUAL FINANCIAL REPORT

SCOTLAND COUNTY, MISSOURI

For the Years Ended
December 31, 2020 and 2019

SCOTLAND COUNTY, MISSOURI

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INTRODUCTORY SECTION

SCOTLAND COUNTY, MISSOURI
List of Elected Officials 2019-2020

County Commission

Presiding Commissioner – Duane Ebeling

Commissioner, Western District – David Wiggins

Commissioner, Eastern District – Danette Clatt

Other Elected Officials

Assessor – James Ward

Circuit Clerk – Anita Watkins

Collector – Kathy Becraft

County Clerk – Batina Dodge

Coroner – Jeffrey Davis

Prosecuting Attorney – April S. Wilson

Public Administrator – Patty Freburg

Recorder – Dana Glasscock

Sheriff – Wayne Winn

Treasurer – Kathy Kiddoo

FINANCIAL SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Scotland County, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of Scotland County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2019 and 2020, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law, as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by Scotland County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Scotland County, Missouri, as of December 31, 2019 and 2020, or the changes in financial position thereof for the years then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Scotland County, Missouri, as of December 31, 2019 and 2020, and their respective cash receipts and disbursements, and budgetary results for the years then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Scotland County, Missouri’s basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we also have issued our report dated August 12, 2021, on our consideration of Scotland County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Scotland County, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 12, 2021

SCOTLAND COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2019 AND 2020

Fund	Cash and Cash Equivalents January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Cash Equivalents December 31, 2019	Receipts 2020	Disbursements 2020	Cash and Cash Equivalents December 31, 2020
General Revenue	\$ 354,908	\$ 1,408,567	\$ 1,435,313	\$ 328,162	\$ 1,100,229	\$ 924,170	\$ 504,221
Special Road & Bridge Assessment	912,923	1,095,427	1,278,966	729,384	1,169,222	1,032,513	866,093
FEMA	52,345	113,646	96,825	69,166	121,869	101,822	89,213
Road and Bridge Sales Tax	-	-	-	-	50,816	50,791	25
Road Rock	245,291	313,322	170,925	387,688	300,380	398,681	289,387
Off System	-	206,431	200,000	6,431	210,232	200,000	16,663
Community Development Block Grant	8,880	75,708	79,418	5,170	605,867	605,638	5,399
Law Enforcement Sales Tax	-	34,340	34,340	-	-	-	-
Law Enforcement Training	143,750	146,189	174,503	115,436	149,458	184,947	79,947
Prosecuting Attorney Training	71	876	820	127	818	109	836
User Fees	10	172	15	167	391	-	558
Local Emergency Planning Commission	12,020	1,861	431	13,450	2,226	1,003	14,673
Drug Forfeiture	6,219	-	-	6,219	-	-	6,219
Recorder Tech	2,562	22	-	2,584	33	-	2,617
Prosecuting Attorney Bad Check	2,952	1,049	-	4,001	1,175	-	5,176
Divorce Education	166	2,495	2,661	-	1,850	1,850	-
Election Services	862	-	-	862	-	-	862
Help America Vote Act	29,593	7,795	8,603	28,785	24,325	16,559	36,551
Sheriff Civil Service	-	-	-	-	20,594	16,652	3,942
Sheriff Special Project	4,301	2,986	2,209	5,078	2,597	5,500	2,175
Children's Trust	1,528	-	-	1,528	500	-	2,028
Tax Maintenance	560	149	-	709	200	-	909
County of Scotland Improvement Corporation	3,394	10,004	12,680	718	9,296	8,246	1,768
Sheriff Inmate Security	3,762	53,234	48,065	8,931	167,043	175,830	144
Sheriff's Revolving	4,286	930	3,364	1,852	876	2,653	75
Local Law Enforcement Block Grant	10,655	1,662	1,013	11,304	4,609	391	15,522
CARES Fund	-	-	-	-	9,268	9,268	-
	-	-	-	-	578,252	578,252	-
Total	<u>\$ 1,801,038</u>	<u>\$ 3,476,865</u>	<u>\$ 3,550,151</u>	<u>\$ 1,727,752</u>	<u>\$ 4,532,126</u>	<u>\$ 4,314,875</u>	<u>\$ 1,945,003</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

SCOTLAND COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

GENERAL REVENUE FUND Year Ended December 31,				
	2019		2020	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
RECEIPTS				
Property taxes	\$ 341,000	\$ 401,797	\$ 341,000	\$ 424,592
Sales taxes	279,417	279,818	245,000	286,870
Intergovernmental	156,261	151,400	128,734	134,721
Charges for services	96,790	115,083	95,200	123,238
Interest	4,139	4,393	2,500	7,369
Other	410,515	412,309	8,895	7,984
Transfers in	40,000	43,767	60,000	115,455
Total Receipts	<u>\$ 1,328,122</u>	<u>\$ 1,408,567</u>	<u>\$ 881,329</u>	<u>\$ 1,100,229</u>
DISBURSEMENTS				
County Commission	\$ 92,204	\$ 89,145	\$ 91,332	\$ 85,983
County Clerk	93,359	80,782	95,605	85,132
Elections	1,500	1,281	40,000	31,111
Buildings and grounds	716,949	662,144	178,943	129,356
Employee fringe benefits	72,500	50,700	74,700	50,774
Treasurer	36,880	36,013	37,726	36,249
Collector	67,081	66,729	68,767	62,576
Recorder of Deeds	55,266	50,991	55,915	55,409
Circuit Clerk	-	-	-	-
Court administration	111	-	121	-
Public Administrator	18,525	18,133	18,725	15,757
Sheriff	221,947	221,947	224,158	223,599
Prosecuting Attorney	63,429	63,429	64,102	64,102
Coroner	9,500	9,500	9,500	9,500
Other County government	94,555	82,679	88,395	74,622
Health and welfare	3,000	800	3,000	-
Transfers out	1,040	1,040	-	-
Emergency fund	38,000	-	35,000	-
Total Disbursements	<u>\$ 1,585,846</u>	<u>\$ 1,435,313</u>	<u>\$ 1,085,989</u>	<u>\$ 924,170</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (257,724)	\$ (26,746)	\$ (204,660)	\$ 176,059
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>354,908</u>	<u>354,908</u>	<u>328,162</u>	<u>328,162</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 97,184</u>	<u>\$ 328,162</u>	<u>\$ 123,502</u>	<u>\$ 504,221</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

SCOTLAND COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SPECIAL ROAD & BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 450,000	\$ 535,111	\$ 450,000	\$ 566,061	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	452,000	497,725	460,950	474,205	-	-	-	-
Charges for services	-	-	-	-	86,818	111,053	92,064	118,270
Interest	5,000	10,274	5,000	14,799	300	786	300	1,385
Other	60,000	52,317	60,000	63,634	1,500	1,807	1,500	2,214
Transfers in	-	-	-	50,523	-	-	-	-
Total Receipts	\$ 967,000	\$ 1,095,427	\$ 975,950	\$ 1,169,222	\$ 88,618	\$ 113,646	\$ 93,864	\$ 121,869
DISBURSEMENTS								
Salaries	\$ 380,000	\$ 306,859	\$ 400,000	\$ 342,551	\$ 56,429	\$ 76,016	\$ 57,102	\$ 79,145
Employee fringe benefits	74,500	37,186	90,600	39,198	35,629	8,629	37,402	8,232
Materials and supplies	471,500	337,925	501,500	435,760	7,500	4,942	8,000	6,677
Services and other	137,000	125,454	112,000	109,141	8,788	7,238	9,638	7,768
Capital outlay	-	-	-	-	-	-	-	-
Construction	490,000	431,542	70,000	45,863	-	-	-	-
Transfers out	40,000	40,000	60,000	60,000	-	-	-	-
Total Disbursements	\$ 1,593,000	\$ 1,278,966	\$ 1,234,100	\$ 1,032,513	\$ 108,346	\$ 96,825	\$ 112,142	\$ 101,822
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (626,000)	\$ (183,539)	\$ (258,150)	\$ 136,709	\$ (19,728)	\$ 16,821	\$ (18,278)	\$ 20,047
CASH AND CASH EQUIVALENTS, JANUARY 1	912,923	912,923	729,384	729,384	52,345	52,345	69,166	69,166
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 286,923	\$ 729,384	\$ 471,234	\$ 866,093	\$ 32,617	\$ 69,166	\$ 50,888	\$ 89,213

The accompanying Notes to the Financial Statements are an integral part of these statements.

SCOTLAND COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	FEMA FUND				ROAD AND BRIDGE SALES TAX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	245,000	279,819	245,000	286,870
Intergovernmental	-	-	55,000	50,791	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	50	25	100	2,763	700	4,096
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	30,740	-	9,414
Total Receipts	\$ -	\$ -	\$ 55,050	\$ 50,816	\$ 245,100	\$ 313,322	\$ 245,700	\$ 300,380
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	88,000	78,887	88,000	66,244
Services and other	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	180,000	34,500	162,000	162,866
Construction	-	-	-	-	20,000	4,380	149,000	2,690
Transfers out	-	-	55,050	50,791	53,158	53,158	164,000	166,881
Total Disbursements	\$ -	\$ -	\$ 55,050	\$ 50,791	\$ 341,158	\$ 170,925	\$ 563,000	\$ 398,681
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ 25	\$ (96,058)	\$ 142,397	\$ (317,300)	\$ (98,301)
CASH AND CASH EQUIVALENTS, JANUARY 1	-	-	-	-	245,291	245,291	387,688	387,688
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ -	\$ -	\$ -	\$ 25	\$ 149,233	\$ 387,688	\$ 70,388	\$ 289,387

The accompanying Notes to the Financial Statements are an integral part of these statements.

SCOTLAND COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	ROAD ROCK FUND				OFF SYSTEM FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 200,000	\$ 205,955	\$ 200,000	\$ 209,564	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	470,000	75,588	3,593,281	605,638
Charges for services	-	-	-	-	-	-	-	-
Interest	500	476	400	668	20	120	100	229
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 200,500</u>	<u>\$ 206,431</u>	<u>\$ 200,400</u>	<u>\$ 210,232</u>	<u>\$ 470,020</u>	<u>\$ 75,708</u>	<u>\$ 3,593,381</u>	<u>\$ 605,867</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	200,000	200,000	200,000	200,000	-	-	-	-
Services and other	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	470,000	79,418	3,593,281	605,638
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 470,000</u>	<u>\$ 79,418</u>	<u>\$ 3,593,281</u>	<u>\$ 605,638</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 500	\$ 6,431	\$ 400	\$ 10,232	\$ 20	\$ (3,710)	\$ 100	\$ 229
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>6,431</u>	<u>6,431</u>	<u>8,880</u>	<u>8,880</u>	<u>5,170</u>	<u>5,170</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 500</u>	<u>\$ 6,431</u>	<u>\$ 6,831</u>	<u>\$ 16,663</u>	<u>\$ 8,900</u>	<u>\$ 5,170</u>	<u>\$ 5,270</u>	<u>\$ 5,399</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

SCOTLAND COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	COMMUNITY DEVELOPMENT BLOCK GRANT FUND				LAW ENFORCEMENT SALES TAX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	137,000	139,909	122,500	143,435
Intergovernmental	34,340	34,340	-	-	642	1,123	642	481
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	500	1,143	500	1,555
Other	-	-	-	-	3,029	2,974	2,921	3,987
Transfers in	-	-	-	-	1,040	1,040	-	-
Total Receipts	<u>\$ 34,340</u>	<u>\$ 34,340</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 142,211</u>	<u>\$ 146,189</u>	<u>\$ 126,563</u>	<u>\$ 149,458</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	3,366	3,366	3,366	3,366
Materials and supplies	-	-	-	-	31,803	23,567	31,500	23,705
Services and other	-	3,600	-	-	172,975	110,177	143,005	105,208
Capital outlay	-	-	-	-	40,430	37,393	53,030	52,668
Construction	-	-	-	-	-	-	-	-
Transfers out	34,340	30,740	-	-	-	-	-	-
Total Disbursements	<u>\$ 34,340</u>	<u>\$ 34,340</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 248,574</u>	<u>\$ 174,503</u>	<u>\$ 230,901</u>	<u>\$ 184,947</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ (106,363)	\$ (28,314)	\$ (104,338)	\$ (35,489)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>143,750</u>	<u>143,750</u>	<u>115,436</u>	<u>115,436</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,387</u>	<u>\$ 115,436</u>	<u>\$ 11,098</u>	<u>\$ 79,947</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

SCOTLAND COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LAW ENFORCEMENT TRAINING FUND				PROSECUTING ATTORNEY TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	500	500	750	500	-	-	-	-
Charges for services	650	376	750	318	100	172	150	391
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,150</u>	<u>\$ 876</u>	<u>\$ 1,500</u>	<u>\$ 818</u>	<u>\$ 100</u>	<u>\$ 172</u>	<u>\$ 150</u>	<u>\$ 391</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	1,221	820	1,200	109	-	-	-	-
Services and other	-	-	-	-	110	15	300	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,221</u>	<u>\$ 820</u>	<u>\$ 1,200</u>	<u>\$ 109</u>	<u>\$ 110</u>	<u>\$ 15</u>	<u>\$ 300</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (71)	\$ 56	\$ 300	\$ 709	\$ (10)	\$ 157	\$ (150)	\$ 391
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>71</u>	<u>71</u>	<u>127</u>	<u>127</u>	<u>10</u>	<u>10</u>	<u>167</u>	<u>167</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 127</u>	<u>\$ 427</u>	<u>\$ 836</u>	<u>\$ -</u>	<u>\$ 167</u>	<u>\$ 17</u>	<u>\$ 558</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

SCOTLAND COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	USER FEES FUND				LOCAL EMERGENCY PLANNING COMMISSION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	1,740	1,750	1,745	2,045	-	-	-	-
Interest	-	111	56	181	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 1,740	\$ 1,861	\$ 1,801	\$ 2,226	\$ -	\$ -	\$ -	\$ -
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	1,200	-	1,500	1,003	-	-	-	-
Services and other	1,300	431	1,300	-	6,219	-	6,219	-
Capital outlay	7,500	-	10,500	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 10,000	\$ 431	\$ 13,300	\$ 1,003	\$ 6,219	\$ -	\$ 6,219	\$ -
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (8,260)	\$ 1,430	\$ (11,499)	\$ 1,223	\$ (6,219)	\$ -	\$ (6,219)	\$ -
CASH AND CASH EQUIVALENTS, JANUARY 1	12,020	12,020	13,450	13,450	6,219	6,219	6,219	6,219
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 3,760	\$ 13,450	\$ 1,951	\$ 14,673	\$ -	\$ 6,219	\$ -	\$ 6,219

The accompanying Notes to the Financial Statements are an integral part of these statements.

SCOTLAND COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	DRUG FORFEITURE FUND				RECORDER TECH FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,000	1,020	1,010	1,119
Interest	15	22	14	33	-	29	15	56
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 15	\$ 22	\$ 14	\$ 33	\$ 1,000	\$ 1,049	\$ 1,025	\$ 1,175
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	1,500	-	2,000	-
Capital outlay	2,563	-	2,563	-	1,500	-	1,500	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 2,563	\$ -	\$ 2,563	\$ -	\$ 3,000	\$ -	\$ 3,500	\$ -
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (2,548)	\$ 22	\$ (2,549)	\$ 33	\$ (2,000)	\$ 1,049	\$ (2,475)	\$ 1,175
CASH AND CASH EQUIVALENTS, JANUARY 1	2,562	2,562	2,584	2,584	2,952	2,952	4,001	4,001
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 14	\$ 2,584	\$ 35	\$ 2,617	\$ 952	\$ 4,001	\$ 1,526	\$ 5,176

The accompanying Notes to the Financial Statements are an integral part of these statements.

SCOTLAND COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	PROSECUTING ATTORNEY BAD CHECK FUND				DIVORCE EDUCATION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	375	300	350	420	-	-	-	-
Charges for services	2,880	2,195	3,200	1,430	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,255</u>	<u>\$ 2,495</u>	<u>\$ 3,550</u>	<u>\$ 1,850</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DISBURSEMENTS								
Salaries	\$ 2,820	\$ 2,191	\$ 2,820	\$ 1,559	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	599	470	599	291	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	862	-	862	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,419</u>	<u>\$ 2,661</u>	<u>\$ 3,419</u>	<u>\$ 1,850</u>	<u>\$ 862</u>	<u>\$ -</u>	<u>\$ 862</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (164)	\$ (166)	\$ 131	\$ -	\$ (862)	\$ -	\$ (862)	\$ -
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>166</u>	<u>166</u>	<u>-</u>	<u>-</u>	<u>862</u>	<u>862</u>	<u>862</u>	<u>862</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ 131</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 862</u>	<u>\$ -</u>	<u>\$ 862</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

SCOTLAND COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	ELECTION SERVICES FUND				HELP AMERICA VOTE ACT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	500	471	350	5,428	1,635	-	21,612	20,475
Charges for services	8,330	6,922	20,055	16,077	-	-	-	-
Interest	100	270	100	328	-	-	-	119
Other	300	132	1,080	1,970	-	-	-	-
Transfers in	-	-	-	522	-	-	-	-
Total Receipts	\$ 9,230	\$ 7,795	\$ 21,585	\$ 24,325	\$ 1,635	\$ -	\$ 21,612	\$ 20,594
DISBURSEMENTS								
Salaries	\$ 275	\$ 122	\$ 1,000	\$ 2,312	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	23	10	79	177	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	38,090	8,471	10,090	14,070	1,635	-	21,612	14,675
Capital outlay	-	-	31,779	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	1,977
Total Disbursements	\$ 38,388	\$ 8,603	\$ 42,948	\$ 16,559	\$ 1,635	\$ -	\$ 21,612	\$ 16,652
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (29,158)	\$ (808)	\$ (21,363)	\$ 7,766	\$ -	\$ -	\$ -	\$ 3,942
CASH AND CASH EQUIVALENTS, JANUARY 1	29,593	29,593	28,785	28,785	-	-	-	-
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 435	\$ 28,785	\$ 7,422	\$ 36,551	\$ -	\$ -	\$ -	\$ 3,942

The accompanying Notes to the Financial Statements are an integral part of these statements.

SCOTLAND COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SHERIFF CIVIL SERVICE FUND				SHERIFF SPECIAL PROJECT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	3,000	2,919	2,800	2,527	-	-	-	-
Interest	14	67	15	70	-	-	-	-
Other	-	-	-	-	500	-	500	500
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,014</u>	<u>\$ 2,986</u>	<u>\$ 2,815</u>	<u>\$ 2,597</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 500</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	5,413	2,209	5,500	5,500	1,300	-	1,800	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,413</u>	<u>\$ 2,209</u>	<u>\$ 5,500</u>	<u>\$ 5,500</u>	<u>\$ 1,300</u>	<u>\$ -</u>	<u>\$ 1,800</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (2,399)	\$ 777	\$ (2,685)	\$ (2,903)	\$ (800)	\$ -	\$ (1,300)	\$ 500
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>4,301</u>	<u>4,301</u>	<u>5,078</u>	<u>5,078</u>	<u>1,528</u>	<u>1,528</u>	<u>1,528</u>	<u>1,528</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 1,902</u>	<u>\$ 5,078</u>	<u>\$ 2,393</u>	<u>\$ 2,175</u>	<u>\$ 728</u>	<u>\$ 1,528</u>	<u>\$ 228</u>	<u>\$ 2,028</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

SCOTLAND COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	CHILDREN'S TRUST FUND				TAX MAINTENANCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	170	149	170	200	9,657	9,959	11,500	9,251
Interest	-	-	-	-	44	45	30	45
Other	-	-	-	-	142	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 170</u>	<u>\$ 149</u>	<u>\$ 170</u>	<u>\$ 200</u>	<u>\$ 9,843</u>	<u>\$ 10,004</u>	<u>\$ 11,530</u>	<u>\$ 9,296</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	7,816	7,850	8,950	6,153
Services and other	730	-	-	-	4,830	4,830	3,100	2,093
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 730</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,646</u>	<u>\$ 12,680</u>	<u>\$ 12,050</u>	<u>\$ 8,246</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (560)	\$ 149	\$ 170	\$ 200	\$ (2,803)	\$ (2,676)	\$ (520)	\$ 1,050
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>560</u>	<u>560</u>	<u>709</u>	<u>709</u>	<u>3,394</u>	<u>3,394</u>	<u>718</u>	<u>718</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 709</u>	<u>\$ 879</u>	<u>\$ 909</u>	<u>\$ 591</u>	<u>\$ 718</u>	<u>\$ 198</u>	<u>\$ 1,768</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

SCOTLAND COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	COUNTY OF SCOTLAND IMPROVEMENT CORPORATION FUND				SHERIFF INMATE SECURITY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,650	905	1,200	852
Interest	-	76	20	162	30	25	20	24
Other	-	-	-	-	-	-	-	-
Transfers in	53,169	53,158	164,011	166,881	-	-	-	-
Total Receipts	<u>\$ 53,169</u>	<u>\$ 53,234</u>	<u>\$ 164,031</u>	<u>\$ 167,043</u>	<u>\$ 1,680</u>	<u>\$ 930</u>	<u>\$ 1,220</u>	<u>\$ 876</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	90	5,966	3,364	3,072	2,653
Capital outlay	44,309	44,298	164,000	166,880	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	3,767	8,961	8,860	-	-	-	-
Total Disbursements	<u>\$ 44,309</u>	<u>\$ 48,065</u>	<u>\$ 172,961</u>	<u>\$ 175,830</u>	<u>\$ 5,966</u>	<u>\$ 3,364</u>	<u>\$ 3,072</u>	<u>\$ 2,653</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 8,860	\$ 5,169	\$ (8,930)	\$ (8,787)	\$ (4,286)	\$ (2,434)	\$ (1,852)	\$ (1,777)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>3,762</u>	<u>3,762</u>	<u>8,931</u>	<u>8,931</u>	<u>4,286</u>	<u>4,286</u>	<u>1,852</u>	<u>1,852</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 12,622</u>	<u>\$ 8,931</u>	<u>\$ 1</u>	<u>\$ 144</u>	<u>\$ -</u>	<u>\$ 1,852</u>	<u>\$ -</u>	<u>\$ 75</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

SCOTLAND COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SHERIFF'S REVOLVING FUND				LOCAL LAW ENFORCEMENT BLOCK GRANT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2019		2020		2019		2020	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	9,200	9,200
Charges for services	-	1,567	600	4,444	-	-	-	-
Interest	-	95	40	165	-	-	100	68
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ -	\$ 1,662	\$ 640	\$ 4,609	\$ -	\$ -	\$ 9,300	\$ 9,268
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	8,500	1,013	2,000	391	-	-	9,300	9,264
Capital outlay	2,000	-	1,176	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	4
Total Disbursements	\$ 10,500	\$ 1,013	\$ 3,176	\$ 391	\$ -	\$ -	\$ 9,300	\$ 9,268
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (10,500)	\$ 649	\$ (2,536)	\$ 4,218	\$ -	\$ -	\$ -	\$ -
CASH AND CASH EQUIVALENTS, JANUARY 1	10,655	10,655	11,304	11,304	-	-	-	-
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 155	\$ 11,304	\$ 8,768	\$ 15,522	\$ -	\$ -	\$ -	\$ -

The accompanying Notes to the Financial Statements are an integral part of these statements.

SCOTLAND COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

CARES FUND				
Year Ended December 31,				
	2019		2020	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental	-	-	575,102	575,102
Charges for services	-	-	-	-
Interest	-	-	-	3,150
Other	-	-	-	-
Transfers in	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 575,102</u>	<u>\$ 578,252</u>
DISBURSEMENTS				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	-	-	-	-
Services and other	-	-	575,102	523,970
Capital outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	-	-	-	54,282
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 575,102</u>	<u>\$ 578,252</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

SCOTLAND COUNTY, MISSOURI
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2019 AND 2020

Fund/Account	Cash and Cash Equivalents January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Cash Equivalents December 31, 2019	Receipts 2020	Disbursements 2020	Cash and Cash Equivalents December 31, 2020
Treasurer Fines	\$ 5,513	\$ 27,004	\$ 27,629	\$ 4,888	\$ 15,639	\$ 13,591	\$ 6,936
Treasurer CERF	3,884	78,067	77,647	4,304	82,193	81,826	4,671
Treasurer Health Department	-	138,588	138,588	-	254,995	254,995	-
Treasurer Hospital	-	397,651	397,651	-	418,845	418,845	-
Treasurer Library	-	151,988	151,988	-	160,099	160,099	-
Treasurer City of Memphis	-	3,443	3,443	-	558	558	-
Treasurer Nursing Home	-	239,581	239,581	-	252,375	252,375	-
Treasurer Overplus	303	-	-	303	2,641	-	2,944
Treasurer Unclaimed Fees	404	174	47	531	522	13	1,040
Treasurer Watershed	-	2,165	2,165	-	1,945	1,945	-
Treasurer All School	-	2,972,990	2,972,990	-	3,145,240	3,145,240	-
Treasurer Ambulance	-	199,438	199,438	-	210,084	210,084	-
Treasurer CAFO	5,744	50	-	5,794	75	-	5,869
County Clerk Election	-	15,577	15,577	-	24,697	24,697	-
County Collector Main	4,513,879	5,740,336	5,686,843	4,567,372	6,003,651	6,104,393	4,466,630
County Collector Protested Tax	-	-	-	-	2,806	-	2,806
Recorder of Deeds	-	33,122	33,122	-	38,863	37,930	933
Sheriff	761	16,803	15,701	1,863	12,862	13,446	1,279
Public Administrator	338,246	43,619	42,990	338,875	69,224	67,183	340,916
Total	<u>\$ 4,868,734</u>	<u>\$ 10,060,596</u>	<u>\$ 10,005,400</u>	<u>\$ 4,923,930</u>	<u>\$ 10,697,314</u>	<u>\$ 10,787,220</u>	<u>\$ 4,834,024</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

SCOTLAND COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019 and 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Scotland County, Missouri (“County”) is governed by a three-member board of commissioners. In addition to the three board members, there are ten elected Constitutional Officers: Assessor, Circuit Clerk, Collector, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder, Sheriff, and Treasurer.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Government Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

The County’s operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of Scotland County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County’s legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk and all funds under their control.

B. Basis of Presentation

Governmental Funds – Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County’s funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County’s expendable financial resources are accounted for through governmental funds.

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County’s custodial funds.

C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law.
10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the following funds:

	2020	2019
Tax Maintenance	N/A	✓
County of Scotland Improvement Corporation	✓	✓
CARES	✓	N/A

- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2020 and 2019, for purposes of taxation were:

	2020	2019
Real Estate	\$ 47,537,180	\$ 46,603,360
Personal Property	25,232,864	24,872,060
Railroad and Utilities	9,952,076	9,660,633
Total	<u>\$ 82,722,120</u>	<u>\$ 81,136,053</u>

For calendar years 2020 and 2019, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	2020	2019
General Revenue	\$ 0.4953	\$ 0.4953
Road & Bridge	0.3468	0.3468
Special Road and Bridge	0.3161	0.3124

In addition to the levies above, the County has levied a tax of \$.75 per acre on all agricultural and horticulture land which is included in the Road Rock Fund.

Both the Road & Bridge and Special Road and Bridge levies go into the Special Road & Bridge Fund.

F. Cash Deposits and Cash Equivalents

Deposits and cash equivalents are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, purchased at a price at or below par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at

third-party banking institutions. Details of these cash and cash equivalent balances are presented in Note 2.

G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

2. CASH AND CASH EQUIVALENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Cash Equivalents" caption. Cash and cash equivalents include deposits and short-term investments with maturities that are less than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2020, the County had the following cash and cash equivalent balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents - Governmental Funds	\$ 1,945,003	\$ 2,301,482	\$ 250,000
Cash and Cash Equivalents - Fiduciary Funds	\$ 4,834,024	\$ 3,512,374	\$ 594,315

At December 31, 2019, the County had the following cash and cash equivalent balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents - Governmental Funds	\$ 1,727,752	\$ 2,088,755	\$ 250,000
Cash and Cash Equivalents - Fiduciary Funds	\$ 4,923,930	\$ 4,307,110	\$ 591,054

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2020 and 2019 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

3. COUNTY EMPLOYEES' RETIREMENT PLANS

A. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the Fund and the investment of the Fund are vested in a board of directors of eleven persons.

2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the Fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, www.mocerf.org.

3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002. The County has elected not to make contributions on behalf of employees. During 2020

and 2019, the County collected and remitted to CERF employee withholdings of \$81,826 and \$77,647, respectively, for the years then ended.

B. Prosecuting Attorney Retirement Fund

In accordance with Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$3,366 and \$3,366, respectively, for the years ended December 31, 2020 and 2019.

C. Other Retirement Plans

Scotland County has a voluntary 401(a) plan which is paid by a deduction from the employee's salary. Employee contributions collected and remitted by the County for the years ended December 31, 2020 and 2019 were \$6,497 and \$5,986, respectively.

Scotland County has a voluntary 457(b) plan which is paid by a deduction from employee's salary. These contributions qualify under the Internal Revenue Code and are tax exempt. Employee contributions collected and remitted by the County for the years ended December 31, 2020 and 2019 were \$28,084 and \$26,698, respectively.

4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

5. CLAIMS, COMMITMENT AND CONTINGENCIES

A. Compensated Absences

Full-time employees shall earn eight hours of sick leave with pay credit monthly in which a minimum of 120 hours have been worked. Introductory employees are not eligible for sick leave pay until six months of employment have been completed, although sick leave accrues from the first month of employment. Full-time employees are eligible to receive sick leave pay only after they have successfully completed the introductory period. Sick leave is not paid upon termination of employment.

Each full-time regular employee shall accrue vacation leave credit at annual rates as follows: 0 hours during introductory period; 40 hours during year 2; 80 hours during years 3-5; 120 hours after year 5. Employees may accrue vacation leave to a maximum of 240 hours, except personnel who are FLSA exempt may accrue vacation leave to a maximum of 360 hours. It is the general policy not to reimburse individuals for accrual of vacation time beyond their eligible amounts. Any employee with benefits leaving the County service due to resignation, death or termination shall be compensated for vacation credit unused to the date of termination.

B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

C. Litigation

The County was involved in pending litigation as of the audit report date. The County's management and legal counsel anticipate that potential claims, if any, against the County resulting from such litigation would not have a material effect on the financial position of the County.

6. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation Trust. The County purchases workers' compensation insurance through this fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

7. LONG-TERM DEBT

The County had the following long-term debt outstanding as of December 31, 2020:

- A. In August 2019, two tax anticipation notes in the amount of \$57,291 and \$342,709 were issued by the Bank of Kirksville with a 7-year repayment period. The tax anticipation notes are repaid through annual principal and interest payments. The interest rate shall not exceed 3.75%. The schedule of remaining payment and interest is below:

Fiscal Year Ending December 31,	Principal	Interest	Total
2021	\$ 51,966	\$ 12,887	\$ 64,853
2022	53,950	10,903	64,853
2023	55,973	8,880	64,853
2024	58,073	6,780	64,853
2025	60,238	4,615	64,853
2026-2030	62,509	2,344	64,853
Totals	<u>\$ 342,709</u>	<u>\$ 46,409</u>	<u>\$ 389,118</u>

- B. In April 2018, the County entered into a \$200,000, 5-year capital lease with County of Scotland Improvement Corporation related to the purchase of a 2018 Caterpillar Motor Grader. The lease had an interest rate of 3.5% and a maturity date of April 25, 2023. A payment of \$166,881 was made in 2020 leaving no remaining balance under this lease.
- C. In February 2016, the Assessor entered into several five year agreements regarding software installation on mapping projects. The agreements run from October 18 to October 18 of the following year with the last or fifth year running from October 18, 2020, to October 18, 2021, with the final payment due October 2020. Each annual payment is for \$12,588. The final payment was made in 2020.

The following schedule shows changes in long-term debt during the year ended December 31, 2019:

Description	Balance 12/31/2018	Additions	Payments	Balance 12/31/2019	Interest Paid
Tax Anticipation Notes	\$ -	\$ 400,000	\$ -	\$ 400,000	\$ -
2018 Caterpillar Motor Grader	200,000	-	(37,296)	162,704	7,002
Assessor Software Agreements	25,176	-	(12,588)	12,588	-

The following schedule shows changes in long-term debt during the year ended December 31, 2020:

Description	Balance 12/31/2019	Additions	Payments	Balance 12/31/2020	Interest Paid
Tax Anticipation Notes	\$ 400,000	\$ -	\$ (57,291)	\$ 342,709	\$ 7,562
2018 Caterpillar Motor Grader	162,704	-	(162,704)	-	4,177
Assessor Software Agreements	12,588	-	(12,588)	-	-

8. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2020 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through August 12, 2021, the date the financial statements were available to be issued.

COMPLIANCE SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the County Commission and
Officeholders of Scotland County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Scotland County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2019 and 2020, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements, which collectively comprise Scotland County, Missouri's basic financial statements and have issued our report thereon dated August 12, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Scotland County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Scotland County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Scotland County, Missouri's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Scotland County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 12, 2021

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the County Commission and
Officeholders of Scotland County, Missouri

Report on Compliance for Each Major Federal Program

We have audited Scotland County, Missouri's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Scotland County, Missouri's major federal programs for the years ended December 31, 2019 and 2020. Scotland County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Scotland County, Missouri's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Scotland County, Missouri's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Scotland County, Missouri's compliance.

Opinion on Each Major Federal Program

In our opinion, Scotland County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2019 and 2020.

Report on Internal Control over Compliance

Management of Scotland County, Missouri is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Scotland County, Missouri's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Scotland County, Missouri's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purposes.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 12, 2021

SCOTLAND COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			2019	2020
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through state:				
14.228	Department of Economic Development - Community Development Block Grants	CDBG-2016-PF-16	\$ 34,340	\$ -
U.S. DEPARTMENT OF JUSTICE				
Direct programs:				
16.710	Public Safety Partnership and Community Policing Grants		2,229	-
Passed through Missouri Department of Public Safety -				
16.575	Crime Victim Assistance	N/A	27,837	35,122
16.738	Edward Byrne Memorial Justice Assistance Grant	2019-LLEBG-065	-	9,268
U. S. DEPARTMENT OF TRANSPORTATION				
Passed through Missouri Department of Transportation -				
20.205	Highway Planning and Construction (Cluster)	BRO-B099(22)	51,303	486,847
		BRO-B099(23)	28,114	40,246
	Total 20.205		<u>\$ 79,417</u>	<u>\$ 527,093</u>
U.S. DEPARTMENT OF TREASURY				
Passed through Missouri State Treasurer -				
21.019	COVID-19 - Coronavirus Relief Fund	253-00187	-	578,252
GENERAL SERVICES ADMINISTRATION				
Passed through Missouri Office of Administration -				
39.003	Donation of Federal Surplus Personal Property	N/A	3,755	-
ELECTION ASSISTANCE COMMISSION				
Passed through Missouri Secretary of State -				
90.404	COVID-19 - HAVA Election Security Grants	N/A	-	15,227
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed through Missouri Department of Public Safety -				
97.036	Disaster Grants - Public Assistance (Presidentially-Declared Disasters)	FEMA-4451-DR-MO	-	50,791
	Total Expenditures of Federal Awards		<u>\$ 147,578</u>	<u>\$ 1,215,753</u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards

SCOTLAND COUNTY, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2019 AND 2020

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Scotland County, Missouri for the years ended December 31, 2020 and 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The County has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C – SUBRECIPIENTS

The County did not pass any federal awards through to subrecipients during the years ended December 31, 2020 and 2019.

SCOTLAND COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2019 AND 2020

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements:

Type of Auditor’s Report Issued: Unmodified

Internal Control Over Financial Reporting:

- Material weakness(es) identified? Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported
- Noncompliance material to financial statements noted? Yes X No

Federal Awards:

Internal Control Over Major Programs:

- Material weakness(es) identified? Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

Type of Auditor’s Report Issued on Compliance For Major Programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance section 200.516? Yes X No

Identification of Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.019	COVID-19 - Coronavirus Relief Fund

Dollar Threshold Used to Distinguish Between Type A and Type B Programs: \$750,000

Auditee Qualified as low-risk: Yes X No

SECTION II – FINANCIAL STATEMENTS FINDINGS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

None

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

None noted

ITEMS OF NONCOMPLIANCE

None noted

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

Scotland County Commission

117 South Market Street, Courthouse Suite 100
Memphis, MO 63555

Duane Ebeling Presiding Commissioner
Brent Rockhold Associate Commissioner
David Wiggins Associate Commissioner
Phone (660) 465-7027

Batina Dodge County Clerk
Nancy McClamroch Deputy Clerk
Tammy Kirchner Deputy Clerk
Fax (660) 465-7785

SCOTLAND COUNTY, MISSOURI SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Scotland County, Missouri on the applicable findings in the prior audit report issued for the year ended December 31, 2016.

2016-001: Expenditures were approved by the County Collector for payment that exceeded the approved budget for the Collector's Tax Maintenance Fund by the amount of \$963.

Status: A similar condition was noted in 2019, however, we do not consider this to be an instance of material noncompliance that is reportable under *Government Auditing Standards*.

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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

August 12, 2021

To the County Commission
Scotland County
117 S Market St
Memphis, MO 63555

We have audited the regulatory basis financial statements of Scotland County, Missouri for the years ended December 31, 2020 and 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 10, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Scotland County are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020 or 2019. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Since the County is reporting on the cash basis of accounting, there are no particularly sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 12, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis, the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis, and the Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2019 and 2020, we considered Scotland County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We issued our report on our consideration of internal

control over financial reporting dated August 12, 2021. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

Budgetary Controls

State statute prohibits the County from approving expenditures in excess of the budgeted amount for any County fund. This requirement ensures expenditures are subject to public scrutiny as provided by their inclusion in a budget adopted or amended at a public meeting.

Actual expenditures exceeded budgeted expenditures for two County funds in 2020 and two County funds in 2019. The detailed list of funds can be found in Note 1.D.10 to the financial statements.

We recommend the County strictly adhere to the authorized spending limits as documented in the adopted County budget or follow the appropriate procedures to amend the budget.

Other Matters

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles prescribed or permitted by Missouri law, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the County Commission and management of Scotland County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Bollinger County, Missouri

The Office of the State Auditor contracted for an audit of Bollinger County's financial statements for the 2 years ended December 31, 2020, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by Stopp & VanHoy, Certified Public Accountants, and Business Advisors, LLC, is attached.

Nicole R. Galloway, CPA
State Auditor

September 2021
Report No. 2021-076



Nicole Galloway, CPA
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Bollinger County

2020-001	The County periodically review its actual expenditures as compared to budgeted amounts. An amended budget should be prepared and approved as necessary to comply with statutes. Additionally, the County should prepare a budget for applicable funds.
2020-002	Management develop internal controls over reporting and consult with outside accountants, if possible, to ensure an accurate Schedule of Expenditures of Federal Awards (SEFA) is prepared.

**The County of Bollinger
Marble Hill, Missouri
Independent Auditor's Report and Financial Statements
For the years ended December 31, 2020 & 2019**



**The County of Bollinger
Marble Hill, Missouri
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Independent Auditor's Report

To the County Commission and
Officeholders of Bollinger County, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of Bollinger County, Missouri, as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise Bollinger County, Missouri's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed or permitted by Missouri law to demonstrate compliance with the State of Missouri's regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared by Bollinger County, Missouri on the basis of accounting practices prescribed or permitted by Missouri law to

demonstrate compliance with the State of Missouri's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in *the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Bollinger County, Missouri as of December 31, 2020 and 2019, or changes in financial position or cash flows thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Bollinger County, Missouri as of December 31, 2020 and 2019, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the basis of accounting practices prescribed or permitted by Missouri law as described in Note 1.

Other Matters

Other Information

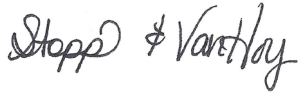
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Bollinger County, Missouri's basic financial statements. The Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 20, 2021 on our consideration of Bollinger County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an

opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bollinger County, Missouri's internal control over financial reporting and compliance.

A handwritten signature in cursive script, reading "Stopp & Vantley".

Creve Coeur, Missouri
August 20, 2021

The County of Bollinger
Marble Hill, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2020

<u>Fund</u>	Cash and Equivalents January 1, 2020	Receipts 2020	Disbursements 2020	Cash and Equivalents December 31, 2020
General Revenue	\$ 272,705	\$ 3,593,057	\$ 3,464,030	\$ 401,732
Special Road and Bridge	102,624	1,634,707	1,477,606	259,725
Assessment	57,732	208,243	195,430	70,545
Prosecuting Attorney Bad Check	10,688	3,746	12,501	1,933
Law Enforcement Training	991	1,111	513	1,589
Prosecuting Attorney Training	864	760	-	1,624
Recorder User Fee	4,549	4,971	5,846	3,674
Sheriff Civil Fee	987	5,725	5,950	762
Sheriff Restitution	1,205	1,720	-	2,925
Sheriff Concealed Carry Weapon	694	6,811	7,505	-
Election Service	8,308	21,308	20,056	9,560
Prosecuting Attorney Delinquent Tax	1,187	13	-	1,200
Recorder Technology	4,021	3,682	2,844	4,859
Domestic Relations	-	1,123	-	1,123
Collector's Tax Maintenance	47,792	19,054	12,846	54,000
Archive	1,837	639	168	2,308
Inmate Security	914	1,579	1,505	988
Sheriff K-9	279	5,956	1,440	4,795
Sheriff Drug Forfeit	799	808	600	1,007
Sheriff Escrow	866	2,939	3,414	391
Sheriff Law Grant	-	-	-	-
911 Service	1,192	7,898	2,583	6,507
COVID-19 Relief Grant	-	1,428,336	1,091,237	337,099
Senior Citizens Service Board	-	111,701	111,701	-
Senate Bill 40 Board	278,663	144,035	121,305	301,393
Total	<u>\$ 798,897</u>	<u>\$ 7,209,922</u>	<u>\$ 6,539,080</u>	<u>\$ 1,469,739</u>

See Notes to the Financial Statements

The County of Bollinger
Marble Hill, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2019

<u>Fund</u>	Cash and Equivalents January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Equivalents December 31, 2019
General Revenue	\$ 338,498	\$ 2,036,058	\$ 2,101,851	\$ 272,705
Special Road and Bridge	262,853	1,095,454	1,255,683	102,624
Assessment	47,138	191,283	180,689	57,732
Prosecuting Attorney Bad Check	17,453	1,801	8,566	10,688
Law Enforcement Training	167	1,075	251	991
Prosecuting Attorney Training	502	362	-	864
Recorder User Fee	5,661	4,320	5,432	4,549
Sheriff Civil Fee	6	7,054	6,073	987
Sheriff Restitution	2,572	1,133	2,500	1,205
Sheriff Concealed Carry Weapon	-	5,699	5,005	694
Election Service	6,873	1,866	431	8,308
Prosecuting Attorney Delinquent Tax	1,174	13	-	1,187
Recorder Technology	3,733	3,542	3,254	4,021
Domestic Relations	-	1,264	1,264	-
Collector's Tax Maintenance	47,693	18,173	18,074	47,792
Archive	1,298	1,250	711	1,837
Inmate Security	1,136	1,329	1,551	914
Sheriff K-9	3,690	2,379	5,790	279
Sheriff Drug Forfeit	1,537	12	750	799
Sheriff Escrow	416	3,432	2,982	866
Sheriff Law Grant	-	6,653	6,653	-
911 Service	-	2,692	1,500	1,192
COVID-19 Relief Grant	-	-	-	-
Senior Citizens Service Board	-	98,225	98,225	-
Senate Bill 40 Board	264,385	139,591	125,313	278,663
Total	<u>\$ 1,006,785</u>	<u>\$ 3,624,660</u>	<u>\$ 3,832,548</u>	<u>\$ 798,897</u>

See Notes to the Financial Statements

The County of Bollinger
Marble Hill, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	General Revenue Fund			
	2020		2019	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ 332,000	\$ 326,833	\$ 322,500	\$ 305,212
Sales Taxes	1,190,000	1,340,406	1,280,500	1,178,694
Intergovernmental	1,723,326	1,645,219	341,837	273,496
Charges for Services	178,300	198,622	200,650	189,609
Interest	3,500	4,056	3,000	3,780
Other Receipts	32,800	29,776	26,800	27,131
Transfers In	40,086	48,145	50,000	58,136
Total Receipts	3,500,012	3,593,057	2,225,287	2,036,058
<u>Disbursements</u>				
County Commission	83,750	80,929	83,750	82,711
County Clerk	73,000	72,767	73,000	71,771
Elections	83,120	82,264	44,000	42,508
Buildings and Grounds	174,600	156,273	178,331	126,501
Employee Fringe Benefits	431,000	265,035	502,695	357,071
Treasurer	46,300	43,025	46,300	44,984
Collector	94,000	92,109	94,000	92,032
Recorder of Deeds	71,320	66,456	71,320	68,949
Circuit Clerk	16,000	13,646	15,900	15,229
Court Administration	7,600	7,998	7,600	6,934
Public Administrator	31,000	30,626	30,340	30,311
Sheriff	661,481	636,341	659,503	656,189
Jail	177,500	185,204	176,000	180,445
Prosecuting Attorney	107,715	103,592	103,765	101,607
Juvenile Officer	55,000	34,988	55,000	46,731
Coroner	25,000	21,210	25,000	24,095
Other Disbursements	119,990	97,457	138,489	103,783
Transfers Out	1,474,110	1,474,110	50,000	50,000
Emergency Fund	38,000	-	200,000	-
Total Disbursements	3,770,486	3,464,030	2,554,993	2,101,851
Receipts Over (Under)				
Disbursements	\$ (270,474)	\$ 129,027	\$ (329,706)	\$ (65,793)
Cash and Equivalents, Jan 1	272,705	272,705	338,498	338,498
Cash and Equivalents, Dec 31	\$ 2,231	\$ 401,732	\$ 8,792	\$ 272,705

See Notes to the Financial Statements

The County of Bollinger
Marble Hill, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Special Road and Bridge Fund			
	2020		2019	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ 361,500	\$ 382,031	\$ 381,500	\$ 356,640
Sales Taxes	-	-	-	-
Intergovernmental	1,191,884	1,201,531	615,500	677,645
Charges for Services	-	-	-	-
Interest	2,500	1,973	4,000	2,375
Other Receipts	36,425	49,172	48,847	58,794
Transfers In	-	-	-	-
Total Receipts	<u>1,592,309</u>	<u>1,634,707</u>	<u>1,049,847</u>	<u>1,095,454</u>
<u>Disbursements</u>				
Salaries	427,200	385,515	397,200	401,257
Employee Fringe Benefits	213,657	177,016	201,733	144,608
Supplies	133,000	85,878	171,500	138,095
Insurance	28,000	35,711	26,390	26,901
Road and Bridge Materials	54,375	38,455	77,011	69,267
Equipment Repairs	57,000	55,304	122,000	79,346
Equipment Purchases	175,787	142,511	205,111	262,127
Road and Bridge Construction	492,165	503,217	20,000	58,338
Other Disbursements	43,500	25,999	29,000	25,744
Transfers Out	28,000	28,000	50,000	50,000
Total Disbursements	<u>1,652,684</u>	<u>1,477,606</u>	<u>1,299,945</u>	<u>1,255,683</u>
Receipts Over (Under)				
Disbursements	\$ (60,375)	\$ 157,101	\$ (250,098)	\$ (160,229)
Cash and Equivalents, Jan 1	<u>102,624</u>	<u>102,624</u>	<u>262,853</u>	<u>262,853</u>
Cash and Equivalents, Dec 31	<u><u>\$ 42,249</u></u>	<u><u>\$ 259,725</u></u>	<u><u>\$ 12,755</u></u>	<u><u>\$ 102,624</u></u>

See Notes to the Financial Statements

The County of Bollinger
Marble Hill, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Assessment Fund			
	2020		2019	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	134,257	142,302	131,876	134,661
Charges for Services	6,500	8,062	5,500	5,930
Interest	-	612	-	595
Other Receipts	6,216	6,600	-	97
Transfers In	50,667	50,667	50,000	50,000
Total Receipts	197,640	208,243	187,376	191,283
<u>Disbursements</u>				
Salaries	117,800	113,429	115,000	113,467
Employee Fringe Benefits	23,016	22,538	16,800	14,075
Materials and Supplies	16,000	20,581	16,000	9,957
Services	24,500	8,068	22,000	8,774
Other Disbursements	19,750	-	19,375	1
Capital Outlay	50,000	30,814	43,500	34,415
Transfers Out	-	-	-	-
Total Disbursements	251,066	195,430	232,675	180,689
Receipts Over (Under)				
Disbursements	\$ (53,426)	\$ 12,813	\$ (45,299)	\$ 10,594
Cash and Equivalents, Jan 1	57,732	57,732	47,138	47,138
Cash and Equivalents, Dec 31	\$ 4,306	\$ 70,545	\$ 1,839	\$ 57,732

See Notes to the Financial Statements

The County of Bollinger
Marble Hill, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Prosecuting Attorney Bad Check Fund				Law Enforcement Training Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	25,000	3,615	25,000	1,630	5,000	597	2,000	571
Interest	-	131	-	171	-	14	-	4
Other Receipts	-	-	-	-	-	500	-	500
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>25,000</u>	<u>3,746</u>	<u>25,000</u>	<u>1,801</u>	<u>5,000</u>	<u>1,111</u>	<u>2,000</u>	<u>1,075</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	35,688	75	42,453	240	5,991	513	2,167	251
Other Disbursements	-	340	-	190	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	12,086	-	8,136	-	-	-	-
Total Disbursements	<u>35,688</u>	<u>12,501</u>	<u>42,453</u>	<u>8,566</u>	<u>5,991</u>	<u>513</u>	<u>2,167</u>	<u>251</u>
Receipts Over (Under)								
Disbursements	\$ (10,688)	\$ (8,755)	\$ (17,453)	\$ (6,765)	\$ (991)	\$ 598	\$ (167)	\$ 824
Cash and Equivalents, Jan 1	<u>10,688</u>	<u>10,688</u>	<u>17,453</u>	<u>17,453</u>	<u>991</u>	<u>991</u>	<u>167</u>	<u>167</u>
Cash and Equivalents, Dec 31	<u>\$ -</u>	<u>\$ 1,933</u>	<u>\$ -</u>	<u>\$ 10,688</u>	<u>\$ -</u>	<u>\$ 1,589</u>	<u>\$ -</u>	<u>\$ 991</u>

See Notes to the Financial Statements

The County of Bollinger
Marble Hill, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Prosecuting Attorney Training Fund				Recorder User Fee Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	1,000	747	1,000	356	5,000	4,920	6,000	4,272
Interest	-	13	-	6	-	51	-	48
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>1,000</u>	<u>760</u>	<u>1,000</u>	<u>362</u>	<u>5,000</u>	<u>4,971</u>	<u>6,000</u>	<u>4,320</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	1,864	-	1,502	-	9,549	5,846	11,661	5,432
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>1,864</u>	<u>-</u>	<u>1,502</u>	<u>-</u>	<u>9,549</u>	<u>5,846</u>	<u>11,661</u>	<u>5,432</u>
Receipts Over (Under)								
Disbursements	\$ (864)	\$ 760	\$ (502)	\$ 362	\$ (4,549)	\$ (875)	\$ (5,661)	\$ (1,112)
Cash and Equivalents, Jan 1	<u>864</u>	<u>864</u>	<u>502</u>	<u>502</u>	<u>4,549</u>	<u>4,549</u>	<u>5,661</u>	<u>5,661</u>
Cash and Equivalents, Dec 31	<u>\$ -</u>	<u>\$ 1,624</u>	<u>\$ -</u>	<u>\$ 864</u>	<u>\$ -</u>	<u>\$ 3,674</u>	<u>\$ -</u>	<u>\$ 4,549</u>

See Notes to the Financial Statements

The County of Bollinger
Marble Hill, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Sheriff Civil Fee Fund				Sheriff Restitution Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	8,000	5,070	9,000	7,050	3,000	1,700	5,000	1,118
Interest	-	11	-	4	-	20	-	15
Other Receipts	-	20	-	-	-	-	-	-
Transfers In	-	624	-	-	-	-	-	-
Total Receipts	<u>8,000</u>	<u>5,725</u>	<u>9,000</u>	<u>7,054</u>	<u>3,000</u>	<u>1,720</u>	<u>5,000</u>	<u>1,133</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	1,598	-	1,828	-	-	-	-
Services	8,987	4,352	9,006	4,245	4,205	-	7,572	-
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	2,500
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>8,987</u>	<u>5,950</u>	<u>9,006</u>	<u>6,073</u>	<u>4,205</u>	<u>-</u>	<u>7,572</u>	<u>2,500</u>
Receipts Over (Under)								
Disbursements	\$ (987)	\$ (225)	\$ (6)	\$ 981	\$ (1,205)	\$ 1,720	\$ (2,572)	\$ (1,367)
Cash and Equivalents, Jan 1	<u>987</u>	<u>987</u>	<u>6</u>	<u>6</u>	<u>1,205</u>	<u>1,205</u>	<u>2,572</u>	<u>2,572</u>
Cash and Equivalents, Dec 31	<u>\$ -</u>	<u>\$ 762</u>	<u>\$ -</u>	<u>\$ 987</u>	<u>\$ -</u>	<u>\$ 2,925</u>	<u>\$ -</u>	<u>\$ 1,205</u>

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The County of Bollinger
Marble Hill, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Sheriff Concealed Carry Weapon Fund				Election Service Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	20,000	-	-
Charges for Services	6,500	6,802	8,000	5,694	23,000	1,137	2,000	1,788
Interest	-	9	-	5	-	171	-	78
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	6,500	6,811	8,000	5,699	23,000	21,308	2,000	1,866
Disbursements								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	2,021	-	2,481	31,308	7,772	8,873	431
Services	7,194	1,703	8,000	1,512	-	-	-	-
Other Disbursements	-	779	-	375	-	-	-	-
Capital Outlay	-	1,474	-	637	-	12,284	-	-
Transfers Out	-	1,528	-	-	-	-	-	-
Total Disbursements	7,194	7,505	8,000	5,005	31,308	20,056	8,873	431
Receipts Over (Under)								
Disbursements	\$ (694)	\$ (694)	\$ -	\$ 694	\$ (8,308)	\$ 1,252	\$ (6,873)	\$ 1,435
Cash and Equivalents, Jan 1	694	694	-	-	8,308	8,308	6,873	6,873
Cash and Equivalents, Dec 31	\$ -	\$ -	\$ -	\$ 694	\$ -	\$ 9,560	\$ -	\$ 8,308

See Notes to the Financial Statements

The County of Bollinger
Marble Hill, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Prosecuting Attorney Delinquent Tax Fund				Recorder Technology Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	1,000	-	800	-	4,500	3,634	5,000	3,508
Interest	-	13	-	13	-	48	-	34
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>1,000</u>	<u>13</u>	<u>800</u>	<u>13</u>	<u>4,500</u>	<u>3,682</u>	<u>5,000</u>	<u>3,542</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	2,187	-	1,974	-	8,521	2,844	8,733	3,254
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>2,187</u>	<u>-</u>	<u>1,974</u>	<u>-</u>	<u>8,521</u>	<u>2,844</u>	<u>8,733</u>	<u>3,254</u>
Receipts Over (Under)								
Disbursements	\$ (1,187)	\$ 13	\$ (1,174)	\$ 13	\$ (4,021)	\$ 838	\$ (3,733)	\$ 288
Cash and Equivalents, Jan 1	<u>1,187</u>	<u>1,187</u>	<u>1,174</u>	<u>1,174</u>	<u>4,021</u>	<u>4,021</u>	<u>3,733</u>	<u>3,733</u>
Cash and Equivalents, Dec 31	<u>\$ -</u>	<u>\$ 1,200</u>	<u>\$ -</u>	<u>\$ 1,187</u>	<u>\$ -</u>	<u>\$ 4,859</u>	<u>\$ -</u>	<u>\$ 4,021</u>

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The County of Bollinger
Marble Hill, Missouri
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Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Domestic Relations Fund				Collector's Tax Maintenance Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	3,000	1,118	3,000	1,259	20,208	18,447	19,000	17,625
Interest	-	5	-	5	-	607	-	548
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>3,000</u>	<u>1,123</u>	<u>3,000</u>	<u>1,264</u>	<u>20,208</u>	<u>19,054</u>	<u>19,000</u>	<u>18,173</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	9,500	1,697	7,000	-
Services	3,000	-	3,000	1,264	12,600	11,149	10,400	10,154
Other Disbursements	-	-	-	-	37,400	-	37,293	-
Capital Outlay	-	-	-	-	8,500	-	12,000	7,920
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>1,264</u>	<u>68,000</u>	<u>12,846</u>	<u>66,693</u>	<u>18,074</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ 1,123	\$ -	\$ -	\$ (47,792)	\$ 6,208	\$ (47,693)	\$ 99
Cash and Equivalents, Jan 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,792</u>	<u>47,792</u>	<u>47,693</u>	<u>47,693</u>
Cash and Equivalents, Dec 31	<u>\$ -</u>	<u>\$ 1,123</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,000</u>	<u>\$ -</u>	<u>\$ 47,792</u>

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The County of Bollinger
Marble Hill, Missouri
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Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Archive Fund				Inmate Security Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	2,000	618	2,000	1,236	2,500	1,566	2,500	1,316
Interest	-	21	-	14	-	13	-	13
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>2,000</u>	<u>639</u>	<u>2,000</u>	<u>1,250</u>	<u>2,500</u>	<u>1,579</u>	<u>2,500</u>	<u>1,329</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	3,837	168	3,298	711	3,414	424	3,636	192
Services	-	-	-	-	-	-	-	510
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	1,081	-	849
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>3,837</u>	<u>168</u>	<u>3,298</u>	<u>711</u>	<u>3,414</u>	<u>1,505</u>	<u>3,636</u>	<u>1,551</u>
Receipts Over (Under)								
Disbursements	\$ (1,837)	\$ 471	\$ (1,298)	\$ 539	\$ (914)	\$ 74	\$ (1,136)	\$ (222)
Cash and Equivalents, Jan 1	<u>1,837</u>	<u>1,837</u>	<u>1,298</u>	<u>1,298</u>	<u>914</u>	<u>914</u>	<u>1,136</u>	<u>1,136</u>
Cash and Equivalents, Dec 31	<u>\$ -</u>	<u>\$ 2,308</u>	<u>\$ -</u>	<u>\$ 1,837</u>	<u>\$ -</u>	<u>\$ 988</u>	<u>\$ -</u>	<u>\$ 914</u>

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Marble Hill, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Sheriff K-9 Fund				Sheriff Drug Forfeit Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	6,500	5,935	10,000	2,360	20,000	796	10,000	-
Interest	-	21	-	19	-	12	-	12
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>6,500</u>	<u>5,956</u>	<u>10,000</u>	<u>2,379</u>	<u>20,000</u>	<u>808</u>	<u>10,000</u>	<u>12</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	6,779	1,440	13,690	4,529	20,799	600	11,537	750
Services	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	1,261	-	-	-	-
Total Disbursements	<u>6,779</u>	<u>1,440</u>	<u>13,690</u>	<u>5,790</u>	<u>20,799</u>	<u>600</u>	<u>11,537</u>	<u>750</u>
Receipts Over (Under)								
Disbursements	\$ (279)	\$ 4,516	\$ (3,690)	\$ (3,411)	\$ (799)	\$ 208	\$ (1,537)	\$ (738)
Cash and Equivalents, Jan 1	<u>279</u>	<u>279</u>	<u>3,690</u>	<u>3,690</u>	<u>799</u>	<u>799</u>	<u>1,537</u>	<u>1,537</u>
Cash and Equivalents, Dec 31	<u>\$ -</u>	<u>\$ 4,795</u>	<u>\$ -</u>	<u>\$ 279</u>	<u>\$ -</u>	<u>\$ 1,007</u>	<u>\$ -</u>	<u>\$ 799</u>

See Notes to the Financial Statements

The County of Bollinger
Marble Hill, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Sheriff Escrow Fund				Sheriff Law Grant Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	7,000	6,619
Charges for Services	5,000	2,024	5,000	2,134	-	-	-	-
Interest	-	11	-	3	-	-	-	34
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	904	-	1,295	-	-	-	-
Total Receipts	<u>5,000</u>	<u>2,939</u>	<u>5,000</u>	<u>3,432</u>	<u>-</u>	<u>-</u>	<u>7,000</u>	<u>6,653</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	5,866	2,888	5,416	2,121	-	-	-	-
Services	-	526	-	861	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	7,000	6,619
Transfers Out	-	-	-	-	-	-	-	34
Total Disbursements	<u>5,866</u>	<u>3,414</u>	<u>5,416</u>	<u>2,982</u>	<u>-</u>	<u>-</u>	<u>7,000</u>	<u>6,653</u>
Receipts Over (Under)								
Disbursements	\$ (866)	\$ (475)	\$ (416)	\$ 450	\$ -	\$ -	\$ -	\$ -
Cash and Equivalents, Jan 1	<u>866</u>	<u>866</u>	<u>416</u>	<u>416</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and Equivalents, Dec 31	<u>\$ -</u>	<u>\$ 391</u>	<u>\$ -</u>	<u>\$ 866</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Notes to the Financial Statements

The County of Bollinger
Marble Hill, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	911 Service Fund				COVID-19 Relief Grant Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	10,000	7,898	-	2,692	1,428,042	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	4,893	-	-
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	1,423,443	-	-
Total Receipts	10,000	7,898	-	2,692	1,428,042	1,428,336	-	-
Disbursements								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	11,192	2,583	-	1,500	-	2,829	-	-
Services	-	-	-	-	-	4,994	-	-
Other Disbursements	-	-	-	-	1,428,042	1,075,355	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	8,059	-	-
Total Disbursements	11,192	2,583	-	1,500	1,428,042	1,091,237	-	-
Receipts Over (Under)								
Disbursements	\$ (1,192)	\$ 5,315	\$ -	\$ 1,192	\$ -	\$ 337,099	\$ -	\$ -
Cash and Equivalents, Jan 1	1,192	1,192	-	-	-	-	-	-
Cash and Equivalents, Dec 31	\$ -	\$ 6,507	\$ -	\$ 1,192	\$ -	\$ 337,099	\$ -	\$ -

See Notes to the Financial Statements

The County of Bollinger
Marble Hill, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Senior Citizens Service Board Fund				Senate Bill 40 Board Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 139,000	\$ 136,846	\$ 137,000	\$ 138,823
Sales Taxes	110,000	111,701	110,000	98,225	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	800	798	700	768
Other Receipts	-	-	-	-	-	6,391	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	110,000	111,701	110,000	98,225	139,800	144,035	137,700	139,591
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	110,000	111,701	110,000	98,225	138,750	119,580	137,500	122,146
Other Disbursements	-	-	-	-	1,050	1,725	200	3,167
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	110,000	111,701	110,000	98,225	139,800	121,305	137,700	125,313
Receipts Over (Under)								
Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,730	\$ -	\$ 14,278
Cash and Equivalents, Jan 1	-	-	-	-	278,663	278,663	264,385	264,385
Cash and Equivalents, Dec 31	\$ -	\$ -	\$ -	\$ -	\$ 278,663	\$ 301,393	\$ 264,385	\$ 278,663

See Notes to the Financial Statements

The County of Bollinger
Marble Hill, Missouri
Statements of Assets and Liabilities Arising From Cash Transactions
Custodial Funds - Regulatory Basis
December 31, 2020 & 2019

2020						
	Collector	Recorder	Sheriff	Prosecuting Attorney	Treasurer	Total
Assets						
Cash and Equivalents	\$ 4,507,202	\$ 9,463	\$ 47,372	\$ 1,708	\$ 49,798	\$ 4,615,543
Total Assets	4,507,202	9,463	47,372	1,708	49,798	4,615,543
Liabilities and Fund Balances						
Total Liabilities	4,507,202	9,463	47,372	1,708	49,798	4,615,543
	4,507,202	9,463	47,372	1,708	49,798	4,615,543
Fund Balances	-	-	-	-	-	-
Total Liabilities and Fund Balances	\$ 4,507,202	\$ 9,463	\$ 47,372	\$ 1,708	\$ 49,798	\$ 4,615,543
2019						
	Collector	Recorder	Sheriff	Prosecuting Attorney	Treasurer	Total
Assets						
Cash and Equivalents	\$ 4,385,026	\$ 7,830	\$ 36,144	\$ 1,823	\$ 39,409	\$ 4,470,232
Total Assets	4,385,026	7,830	36,144	1,823	39,409	4,470,232
Liabilities and Fund Balances						
Total Liabilities	4,385,026	7,830	36,144	1,823	39,409	4,470,232
	4,385,026	7,830	36,144	1,823	39,409	4,470,232
Fund Balances	-	-	-	-	-	-
Total Liabilities and Fund Balances	\$ 4,385,026	\$ 7,830	\$ 36,144	\$ 1,823	\$ 39,409	\$ 4,470,232

See Notes to the Financial Statements

The County of Bollinger
Marble Hill, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019

Note 1 - Summary of Significant Accounting Policies

Organized in 1851, the county of Bollinger was named after pioneer settler and Missouri legislator George F. Bollinger. It is a third-class county, and the county seat is Marble Hill. Bollinger County's government is composed of a three-member county commission and the following separately elected Constitutional Officers: County Clerk, Collector, Treasurer, Circuit Clerk, Recorder of Deeds, Sheriff, Assessor, Coroner, Public Administrator and Prosecuting Attorney.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of Bollinger County, Missouri, the Bollinger County Senior Citizens Service Board, and the Bollinger County Senate Bill 40 Board.

Bollinger County's operations include tax assessments and collections, state/county courts, county recorder, public safety, transportation, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of Bollinger County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise Bollinger County's legal entity. The Bollinger County Senior Citizens Service Board and the Bollinger County Senate Bill 40 Board are controlled by separate boards and are also included under the control of Bollinger County.

Certain elected County officials, such as the County Collector, Treasurer, and Sheriff, collect and hold monies in a trustee capacity as an agent of an individual, taxing units, or other government. These assets, which are held by these officeholders for the sole benefit of external parties, are included in the Statements of Assets and Liabilities Arising from Cash Transactions - Custodial Funds - Regulatory Basis.

Basis of Presentation

The accompanying financial statements present the receipts, disbursements, and changes in cash of all funds of Bollinger County, Missouri, and the comparisons of such information with the corresponding budgeted information for all funds of the County. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission or an elected county official. The General Revenue Fund is the County's general operation fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

Basis of Accounting

The financial statements were prepared using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America. The effects of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

The County of Bollinger
Marble Hill, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019

Note 1 - Summary of Significant Accounting Policies (continued)

Basis of Accounting (continued)

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation, bonds, and obligations under capital leases), and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If Bollinger County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

Budget and Budgetary Accounting

In accordance with Chapter 50 RSMo, Bollinger County adopts a budget for each governmental fund.

On or before January 15th, each elected official and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.

A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.

Prior to February 1, the budget is legally enacted by a vote of the County Commission.

Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.

Budgets are prepared and adopted on the cash basis of accounting.

During the audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following funds had actual expenditures that exceeded budgeted expenditures in 2020: Sheriff Concealed Carry Weapon Fund and Senior Citizens Service Board Fund. The following fund did not have a budget prepared in 2019: 911 Service Fund.

The County of Bollinger
Marble Hill, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019

Note 1 - Summary of Significant Accounting Policies (continued)

Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuation of the tangible taxable property, included within Bollinger County's boundaries for the calendar year 2020 and 2019, respectively, for the purposes of County taxation was as follows:

	2020	2019
Real Estate	\$ 101,296,530	\$ 99,125,220
Personal Property	36,243,424	37,511,869
Railroad and Utilities	8,524,591	6,434,062
	<u>\$ 146,064,545</u>	<u>\$ 143,071,151</u>

The tax levy per \$100 assessed valuation of tangible taxable property for the calendar year 2020 and 2019, respectively, for the purpose of County taxation, was as follows:

	2020	2019
General Revenue	\$ 0.2200	\$ 0.2200
Special Road and Bridge	0.2592	0.2592
Senate Bill 40 Board	0.0983	0.0983

The County also receives sales tax collected by the State and remitted based on the County's sales tax rate to the total sales tax collected in the County.

Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer's funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investments shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in Bollinger County's name at third-party banking institutions. Details of these cash balances are presented in Note 2.

The County of Bollinger
Marble Hill, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019

Note 1 - Summary of Significant Accounting Policies (continued)

Interfund Transactions

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing.

Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

Note 2 - Deposits and Investments

Bollinger County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed on the statement of receipts, disbursements, and changes in cash arising from cash transactions as "Cash and Equivalents". Cash held for others is displayed on the statement of assets and liabilities arising from cash transactions as "Cash and Equivalents."

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits.

The bank balances and carrying values of deposits and investments shown below are included in the financial statements at December 31, 2020, as follows:

	<u>Carrying Value</u>	<u>Bank Balances</u>
Deposits	\$ 6,085,282	\$ 5,601,624
Investments	<u>-</u>	<u>-</u>
Total Deposits and Investments as of December 31, 2020	<u>\$ 6,085,282</u>	<u>\$ 5,601,624</u>
Total Cash and Equivalents - Governmental Funds	\$ 1,469,739	
Total Cash and Equivalents - Custodial Funds	<u>4,615,543</u>	
	<u>\$ 6,085,282</u>	

The bank balances and carrying values of deposits and investments shown below are included in the financial statements at December 31, 2019, as follows:

	<u>Carrying Value</u>	<u>Bank Balances</u>
Deposits	\$ 5,269,129	\$ 4,795,117
Investments	<u>-</u>	<u>-</u>
Total Deposits and Investments as of December 31, 2019	<u>\$ 5,269,129</u>	<u>\$ 4,795,117</u>
Total Cash and Equivalents - Governmental Funds	\$ 798,897	
Total Cash and Equivalents - Custodial Funds	<u>4,470,232</u>	
	<u>\$ 5,269,129</u>	

The County of Bollinger
Marble Hill, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019

Note 2 - Deposits and Investments (continued)

Custodial Credit Risk - Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. At December 31, 2020 and 2019, 100% of Bollinger County's deposits and investments were covered by the Federal Deposit Insurance Company (FDIC) or were collateralized.

Custodial Credit Risk - Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party that sold the security to Bollinger County or its agent but not in the government's name. Bollinger County does not have a policy for custodial credit risk relating to investments.

All investments, evidenced by individual securities, are registered in the name of Bollinger County or of a type that are not exposed to custodial credit risk.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Bollinger County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by Bollinger County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U. S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). Bollinger County has no policy in place to minimize the risk of loss resulting from over concentration of assets of a specific maturity, specific issuer or specific class of securities.

Note 3 - Interfund Transfers

Transfers between funds for the years ended December 31, 2020 and 2019 are as follows:

<u>Fund</u>	2020		2019	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Revenue	\$ 48,145	\$ 1,474,110	\$ 58,136	\$ 50,000
Special Road and Bridge	-	28,000	-	50,000
Assessment	50,667	-	50,000	-
Prosecuting Attorney Bad Check	-	12,086	-	8,136
Sheriff Civil Fee	624	-	-	-
Sheriff Concealed Carry Weapon	-	1,528	-	-
Sheriff K-9	-	-	-	1,261
Sheriff Escrow	904	-	1,295	-
Sheriff Law Grant	-	-	-	34
COVID-19 Relief Grant	1,423,443	8,059	-	-
Total	<u>\$ 1,523,783</u>	<u>\$ 1,523,783</u>	<u>\$ 109,431</u>	<u>\$ 109,431</u>

The County of Bollinger
Marble Hill, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019

Note 4 - Long-Term Debt

Lease Purchase Agreements

In 2016, the County entered into a \$98,518 lease purchase agreement with U.S. Bank Equipment Finance for the purchase of four 2013 Dodge Chargers and one 2013 Ford F-150, payable in annual installments of \$21,443 with a final payment due February 16, 2021. The lease agreement carries an interest rate of 2.850%.

In 2016, the County entered into an interest free \$15,340 lease purchase agreement with TASER International, Inc. for the purchase of tasers, payable in an initial down payment of \$2,668 with four additional payments of \$3,168. The final payment was due October 13, 2020; this agreement was paid in full as of December 31, 2020. The lease agreement carries an interest rate of 0.000%.

In 2018, the County entered into a \$104,762 lease purchase agreement with KS StateBank for the purchase of a 6110M John Deere Tractor with a B-22 Tiger Mower, payable in annual installments of \$17,073 with a final payment due March 27, 2024. The lease agreement carries an interest rate of 4.535%.

In 2019, the County entered into a \$235,491 lease purchase agreement with National Cooperative Leasing AOIA for the purchase of two 2021 International Trucks, payable in annual installments of \$52,538 with a final payment due July 12, 2023. The lease agreement carries an interest rate of 5.636%.

	Balance at 12/31/19	Amount Borrowed	Amount Repaid	Balance at 12/31/20	Interest Expense
Dodge Chargers/Ford F-150	\$ 41,097	\$ -	\$ (20,256)	\$ 20,841	\$ 1,187
Tasers	3,168	-	(3,168)	-	-
6110M John Deere Tractor	74,677	-	(13,615)	61,062	3,458
International Trucks	182,953	-	(41,956)	140,997	10,582
	<u>\$ 301,895</u>	<u>\$ -</u>	<u>\$ (78,995)</u>	<u>\$ 222,900</u>	<u>\$ 15,227</u>

	Balance at 12/31/18	Amount Borrowed	Amount Repaid	Balance at 12/31/19	Interest Expense
Dodge Chargers/Ford F-150	\$ 60,785	\$ -	\$ (19,688)	\$ 41,097	\$ 1,755
Tasers	6,336	-	(3,168)	3,168	-
6110M John Deere Tractor	87,690	-	(13,013)	74,677	4,060
International Trucks	-	235,491	(52,538)	182,953	
	<u>\$ 154,811</u>	<u>\$ 235,491</u>	<u>\$ (88,407)</u>	<u>\$ 301,895</u>	<u>\$ 5,815</u>

Future minimum payments due on outstanding lease purchase agreements are as follows:

Year	Principal	Interest	Total
2021	\$ 79,469	\$ 11,585	\$ 91,054
2022	61,854	7,757	69,611
2023	65,260	4,351	69,611
2024	16,317	756	17,073
	<u>\$ 222,900</u>	<u>\$ 24,449</u>	<u>\$ 247,349</u>

The County of Bollinger
Marble Hill, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019

Note 4 - Long-Term Debt (continued)

Operating Leases

In 2017, the County entered into a 3 year operating lease for a 12M3AWD Caterpillar Motor Grader, payable annually in installments of \$33,360.

In 2018, the County entered into two 3 year operating leases for two 12M3AWD Caterpillar Motor Graders, each payable annually in installments of \$36,451.

In 2019, the County entered into two 3 year operating leases for two 140-15AWD Caterpillar Motor Graders, each payable annually in installments of \$29,424. Payments commenced on these leases in 2020.

Future minimum payments due on outstanding operating leases are as follows:

<u>Year</u>	<u>Payments Due</u>
2021	\$ 58,848
2022	58,848
	<u>\$ 117,696</u>

Note 5 - County Employees' Retirement Fund (CERF)

Plan Description

The County Employees' Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elected or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840 RSMo., circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997 RSMo., and certain personnel not defined as an employee per Section 50.1000(8) RSMo. The Fund was created by an act of legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the fund and the investment of the fund are vested in a board of directors of eleven persons.

Benefits Provided

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

The County of Bollinger
Marble Hill, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019

Note 5 - County Employees' Retirement Fund (CERF) (continued)

Benefits Provided (continued)

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, Missouri, 65101, by calling (573) 632-9203, or by visiting the CERF website at www.mocerf.org.

Contributions

Prior to January 1, 2003, participating county employees were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002 are required to make contributions of 6%. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 6% contribution on behalf of employees. The County collected and remitted CERF employee contributions of \$85,253 and \$83,691 for the years ended December 31, 2020 and 2019, respectively.

In addition to the above contributions required of employees, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of personal property tax declarations,
- Twenty dollars on each merchants and manufacturers license issued,
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one dollar on each document recorded,
- Three sevenths of the fee on delinquent property taxes, and
- Interest earned on investment of the above collections prior to remittance to CERF.

The County collected and remitted CERF fees and penalties of \$118,542 and \$109,186 for the years ended December 31, 2020 and 2019, respectively.

Further information related to required contributions, pension benefits, other plan terms, and investments and related return and financial information can be found in the notes to the financial statements of CERF's Annual Financial Report.

Note 6 - Prosecuting Attorney Retirement Fund

In accordance with state statute Section 56.807 RSMo, Bollinger County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys' and Circuit Attorneys' Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. Bollinger County has contributed \$2,805 and \$3,366, respectively, for the years ended December 31, 2020 and 2019.

Note 7 - Other Retirement Plans

Bollinger County has 457 and 401(a) plans which are paid by a deduction from employees' salary. These contributions qualify under the Internal Revenue Code and are tax exempt. Employee contributions collected and remitted by the County for the years ended December 31, 2020 and 2019 for the 457 plan were \$36,947 and \$33,940, respectively. Employee contributions collected and remitted by the County for the years ended December 31, 2020 and 2019 for the 401(a) plan were \$10,197 and \$10,086, respectively.

The County of Bollinger
Marble Hill, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019

Note 8 - Post-Employment Benefits

Bollinger County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by Bollinger County.

Note 9 - Claims, Commitments and Contingencies

Litigation

The County is subject to various claims and legal proceedings covering a wide range of matters that arise in the ordinary course of its business activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition of the County.

Compensated Absences

Bollinger County provides employees with up to 15 days of paid vacation based upon the number of years of continuous service. Regular full-time employees who have worked beyond their probationary period with the County who either retire or leave by some other separation shall receive compensation for all unused vacation time earned in that year. The County does not pay employees for any accrued sick leave. These have not been subjected to auditing procedures.

Federal and State Assisted Programs

The County receives proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned. Such audits could result in refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

Note 10 - Risk Management

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool (MOPERM), which is a corporate and political body created pursuant to Section 537.700 RSMo. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established to provide insurance coverage to Missouri counties. The Fund is self-insured up to \$500,000 per occurrence and reinsured up to the statutory limit through excess insurance.

**The County of Bollinger
Marble Hill, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 11 - Subsequent Events

The County has evaluated events subsequent to December 31, 2020 to assess the need for potential recognition or disclosure in the financial statements. Such events have been evaluated through August 20, 2021, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS*

Independent Auditor's Report

To the County Commissioners and
Officeholders of Bollinger County, Missouri

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Bollinger County, Missouri as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise Bollinger County, Missouri's basic financial statements, and have issued our report thereon dated August 20, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Bollinger County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Bollinger County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Bollinger County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bollinger County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with

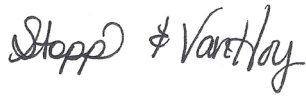
those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards*, and which is described in the schedule of findings and questioned costs as item 2020-001.

Bollinger County, Missouri's Response to Findings

Bollinger County, Missouri's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Bollinger County, Missouri's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in dark ink, appearing to read "Stopp & VanHay". The signature is written in a cursive, flowing style.

Creve Coeur, Missouri
August 20, 2021

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT
ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE
UNIFORM GUIDANCE

Independent Auditor's Report

To the County Commission and
Officeholders of Bollinger County, Missouri

Report on Compliance for Each Major Federal Program

We have audited Bollinger County, Missouri's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Bollinger County, Missouri's major federal programs for the years ended December 31, 2020 and 2019. Bollinger County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Bollinger County, Missouri's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Bollinger County, Missouri's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Bollinger County, Missouri's compliance.

Opinion on Each Major Federal Program

In our opinion, Bollinger County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2020 and 2019.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as 2020-002. Our opinion on each major federal program is not modified with respect to these matters.

Bollinger County, Missouri's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Bollinger County, Missouri's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

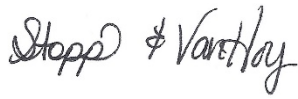
Management of Bollinger County, Missouri is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Bollinger County, Missouri's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Bollinger County, Missouri's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-002, that we consider to be a significant deficiency.

Bollinger County, Missouri's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Bollinger County, Missouri's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "Stopp & Vantley". The signature is written in a cursive, flowing style.

Creve Coeur, Missouri
August 20, 2021

**The County of Bollinger
Marble Hill, Missouri
Schedule of Expenditures of Federal Awards
For the years ended December 31, 2020 & 2019**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Number	Federal Expenditures Year Ended December 31,		Awards Provided to Subrecipients Year Ended December 31,	
			2020	2019	2020	2019
U.S. Department of Agriculture						
Forest Service Schools and Roads Cluster						
Passed through state:						
Office of Administration -						
Schools and Roads - Grants to States	10.665	n/a	\$ 5,367	\$ 5,733	\$ 4,025	\$ 4,300
Total Forest Service Schools and Roads Cluster			5,367	5,733	4,025	4,300
U.S. Department of the Interior						
Direct Program:						
Payments in Lieu of Taxes	15.226	n/a	3,525	3,244	-	-
U.S. Department of Justice						
Passed through state:						
Missouri Department of Public Safety -						
Violence Against Women Formula Grants	16.738	2018-LLEBG-006	-	6,619	-	-
U.S. Department of Transportation						
Highway Planning and Construction Cluster						
Passed through state:						
Missouri Highways and Transportation Commission -						
Highway Planning and Construction	20.205	BRO-B009(009)	479,165	47,565	-	-
Total Highway Planning and Construction Cluster			479,165	47,565	-	-
U.S. Department of Treasury						
Passed through state:						
Missouri State Treasurer's Office -						
COVID-19 Coronavirus Relief Fund	21.019	n/a	1,091,237	-	1,075,355	-
Election Assistance Commission						
Passed through state:						
Missouri Secretary of State -						
COVID-19 HAVA Election Security Grants	90.404	n/a	16,666	-	-	-

See Notes to the Schedule of Expenditures of Federal Awards

**The County of Bollinger
Marble Hill, Missouri
Schedule of Expenditures of Federal Awards
For the years ended December 31, 2020 & 2019**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Number	Federal Expenditures		Awards Provided to Subrecipients	
			Year Ended December 31,		Year Ended December 31,	
			2020	2019	2020	2019
U.S. Department of Homeland Security						
Passed through state:						
Missouri Emergency Management Agency - Presidentially Declared Disasters	97.036	FEMA-DR-4451-MO	146,556	-	-	-
Total Expenditures of Federal Awards			\$ 1,742,516	\$ 63,161	\$ 1,079,380	\$ 4,300

See Notes to the Schedule of Expenditures of Federal Awards

The County of Bollinger
Marble Hill, Missouri
Notes to the Schedule of Expenditures of Federal Awards
For the years ended December 31, 2020 & 2019

Note 1 - Summary of Significant Accounting Policies

Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). This Uniform Guidance requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA number is not available.

This schedule includes all federal awards administered by Bollinger County, Missouri.

Basis of Presentation

The *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* includes these definitions, which govern the contents of the schedule:

Federal financial assistance means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

Federal award means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Because the Schedule presents only a selected portion of the operations of Bollinger County, Missouri, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Bollinger County, Missouri.

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

Federal expenditures are considered to have occurred when cash is disbursed for allowable expenditures.

Bollinger County, Missouri has not elected to use the 10% de minimis indirect cost rate.

Note 2 - Donated Personal Protective Equipment

Bollinger County received no donated personal protective equipment which had been purchased with federal funds. This footnote is unaudited.

**The County of Bollinger
Marble Hill, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Section 1 - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued

Unmodified Regulatory Basis

Internal control over financial reporting:

Material weakness(es) identified?

_____ Yes X No

Significant deficiencies identified that are
not considered to be material weaknesses?

_____ Yes X None Reported

Any noncompliance material to financial
statements noted?

 X Yes _____ No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

_____ Yes X No

Significant deficiencies identified
not considered to be material weaknesses?

 X Yes _____ None Reported

Type of auditor's report issued on
compliance for major programs:

Unmodified

Any audit findings disclosed that are
required to be reported in accordance
with section 2 CFR section 200.516(a)?

 X Yes _____ No

Identification of Major Programs:

CFDA
Number
21.019

Name of Federal Program or Cluster
COVID-19 Coronavirus Relief Fund

Dollar threshold used to distinguish
between type A and type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

_____ Yes X No

**The County of Bollinger
Marble Hill, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Section 2 - Financial Statement Findings

2020-001 **Criteria:** Missouri statutes requires Counties to prepare an annual budget as applicable to each fund. Expenditures are not to exceed the budget.

Condition: During the audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following funds had actual expenditures that exceeded budgeted expenditures in 2020: Sheriff Concealed Carry Weapon Fund and Senior Citizens Service Board Fund. The following fund did not have a budget prepared in 2019: 911 Service Fund.

Cause: Oversight

Effect: Due to exceeding budget in certain funds and failing to prepare a budget in certain funds, the County is in violation of Missouri Revised Statutes.

Recommendation: We recommend that the County periodically review its actual expenditures as compared to budgeted amounts. An amended budget should be prepared and approved as necessary to comply with statutes. Additionally, the County should prepare a budget for all applicable funds.

Management's Response: The County will review each fund closely to ensure they are amended when necessary. This was an oversight and the County Clerk will make sure it doesn't happen in the future.

Section 3 - Federal Award Findings and Questioned Costs

2020-002 Federal Grantor: All Programs
Pass-Through Grantor: All Programs
Federal CFDA Number: All Programs
Program Title: All Programs

Criteria: Title 2 U.S. *Code of Federal Regulations* Part 200 requires auditees to prepare an accurate Schedule of Expenditures of Federal Awards (SEFA) containing awards expended, CFDA title and number, award number, name of the Federal agency, and name of pass-through entity.

Condition: The Schedule of Expenditures of Federal Awards (SEFA) contained errors. The County's current internal controls over SEFA reporting are not sufficient enough to ensure correct SEFA reporting.

Cause: Management did not follow reporting requirements related to the Schedule of Expenditures of Federal Awards.

Effect: Federal expenditures reported in the SEFA were incorrect.

Context: This finding is a repeat finding and was reported in the previous audit as findings 2017-004 and 2017-005.

Recommendation: We recommend management develop internal controls over reporting and consult with outside accountants, if possible, to ensure an accurate SEFA is prepared.

**The County of Bollinger
Marble Hill, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Section 3 - Federal Award Findings and Questioned Costs (continued)

2020-002 **Management's Response:** The County will ensure that the Schedule of Expenditures of Federal Awards is correct.
(cont.) The County Clerk expects to complete this by the next audit period.

The County of Bollinger
Marble Hill, Missouri
Summary Schedule of Prior Year Findings and Questioned Costs
For the years ended December 31, 2020 & 2019

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Bollinger County, Missouri, on the applicable findings in the prior audit report issued for the year ended December 31, 2017.

Prior Year Financial Statement Findings

2017-001 Criteria: Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared by the Prosecuting Attorney and Sheriff.

Context: During discussions with management, we noted that internal control documentation has not been prepared by the Prosecuting Attorney and Sheriff's offices.

Effect: SAS 122 considers inadequate documentation of the components of internal control to be at least a significant deficiency. Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: The Prosecuting Attorney and Sheriff's offices did not prepare the required documentation in accordance with COSO.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

View of responsible officials and planned corrective actions: The Sheriff and Prosecuting Attorney have started the process of documenting internal controls and will work on getting the documentation in accordance with COSO. The Sheriff is Darin Shell and his office number is 573-238-3275. The Prosecuting Attorney is Heath Robins and his office number 573-886-4100.

Status: This finding is no longer applicable.

2017-002 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place in the Prosecuting Attorney and Sheriff's offices.

Context: During discussions with management, we noted there is no formal fraud risk assessment in place in the Prosecuting Attorney and Sheriff's offices.

The County of Bollinger
Marble Hill, Missouri
Summary Schedule of Prior Year Findings and Questioned Costs
For the years ended December 31, 2020 & 2019

Prior Year Financial Statement Findings (continued)

2017-002 Effect: Lack of an appropriate fraud risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identifying risks and mitigating controls, in the Prosecuting Attorney and Sheriff's offices.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze, and manage these risks.

Views of responsible officials and planned corrective actions: The Sheriff and Prosecuting Attorney are in the process of completing the required risk assessment. The Sheriff is Darin Shell and his office number is 573-238-3275. The Prosecuting Attorney is Heath Robins and his office number 573-886-4100.

Status: This finding is no longer applicable.

2017-003 Criteria: SAS No. 55, *Consideration of Internal Control in a Financial Statement Audit*, as amended by SAS No. 78, *Consideration of Internal Control in a Financial Statement Audit: An Amendment to SAS No. 55*.

Condition: Lack of sufficient segregation of duties within the following offices of the County: Sheriff, Prosecuting Attorney and Recorder.

Context: During the engagement, we noted that an individual is allowed to receive, record, deposit, as well as write, approve, sign and reconcile expenditures and receipts to the bank statement.

Effect: The design of the internal control over financial reporting could adversely affect the ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

Cause: Size and budget constraints limiting the number of personnel within each of the corresponding departments.

Recommendation: These areas should be reviewed periodically and consideration should be given to improving the segregation of duties.

Views of responsible officials and planned corrective actions: Due to budget constraints with hiring additional staff, the County will have to implement new procedures to safeguard the County's assets. The Sheriff is Darin Shell and his office number is 573-238-3275. The Prosecuting Attorney is Heath Robins and his office number 573-886-4100. The Recorder is Dana Fulbright and her office number is 573-238-1900.

Status: This finding is no longer applicable.

**The County of Bollinger
Marble Hill, Missouri
Summary Schedule of Prior Year Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Prior Year Federal Award Findings and Questioned Costs

2017-004 Federal Grantor: All
Pass-Through Grantor: All
Federal CFDA Number: All
Program Title: All
Pass-Through Entity
Identification Number: All
Award Year: 2017
Type of Finding: Other Information - Significant Deficiency

Information on the federal program: The County must establish and maintain effective internal control over federal awards.

Criteria: Uniform Guidance requires the auditee to document internal controls over each federal program.

Condition: During the walkthroughs of the County, we noted there is not documentation over internal controls with regards to federal awards in place.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we noted there was not adequate internal control documentation of each federal program.

Effect: Not documenting internal controls over federal compliance requirements could result in the noncompliance of a major component of the federal program.

Cause: Adequate emphasis was not placed on the documentation of internal controls required under the *Uniform Guidance*.

Recommendation: We recommend that the County formally document internal controls over federal programs in accordance with the *Uniform Guidance*.

Views of responsible officials and planned corrective actions: The County Clerk (Brittany Hovis) is in the process of preparing the needed documentation to document their internal control structure in conformity with the *Uniform Guidance*. The Clerk expects to complete this by the next audit period. The Clerk's office can be reached at (573) 238-1900.

Status: This finding is has been partially corrected. Internal controls have been documented but not effectively implemented, therefore, this finding will be repeated in the current year as finding 2020-002.

**The County of Bollinger
Marble Hill, Missouri
Summary Schedule of Prior Year Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Prior Year Federal Award Findings and Questioned Costs (continued)

2017-005 Federal Grantor: U.S. Department of Agriculture, U.S. Department of Housing and Urban Development, U.S. Department of Interior, U.S. Department of Justice and U.S. Department of Homeland Security

Pass-Through Grantor: Office of Administration, Missouri Department of Economic Development, Department of Public Safety and Missouri State Emergency Management Agency

Federal CFDA Number: 10.665, 14.228, 15.226, 16.728, 20.607, 97.036

Program Title: Schools and Roads – Grants to States, Community Development Block Grant, PILT – Payment in Lieu of Taxes, Edward Byrne Memorial Justice Assistance Grant Program and Disaster Grants – Public Assistance Grants

Type of Finding: Other Information - Significant Deficiency

Information on the federal program: The Schedule of Expenditures of Federal Awards contained errors.

Criteria: Uniform Guidance requires the auditee to prepare the Schedule of Expenditures of Federal Awards.

Condition: Through auditing procedures, we were able to correct and support the amounts reported on the Schedule of Expenditures of Federal Awards (SEFA). Prior to these corrections, the Schedule of Expenditures of Federal Awards (SEFA) was prepared with incorrect financial information.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we discovered a number of errors related to the Schedule of Expenditures of Federal Awards (SEFA).

Effect: No control monitoring or control over federal expenditures reporting, as required by *Governmental Accounting and Financial Reporting Standards*.

Cause: Adequate emphasis was not placed on the preparation of the Schedule of Expenditures of Federal Awards (SEFA).

Recommendation: The County should implement procedures to ensure that the SEFA is prepared in accordance with federal requirements. The County should continue in its efforts to establish an accounting system that will capture grant transactions in a manner sufficient to readily report the necessary information required on the SEFA. The cost center listing that identifies federal expenditures should be defined and cross matched in a table that is updated monthly by a designee of the County Clerk's office.

Views of responsible officials and planned corrective actions: The County will ensure that the Schedule of Expenditures of Federal Awards (SEFA) is correct. The Clerk expects to complete this by the next audit period. The County Clerk's office (Brittany Hovis) phone number is (573) 238-1900.

Status: This finding has not been corrected, therefore, this finding will be repeated in the current year as 2020-002.



Bollinger County Clerk
Brittany Howard

204 High Street, Suite 5
Marble Hill, Mo. 63764
573-238-1900 Ext. 5
Fax - 238-3275

CORRECTIVE ACTION PLAN

Audit Finding Reference: 2020-001

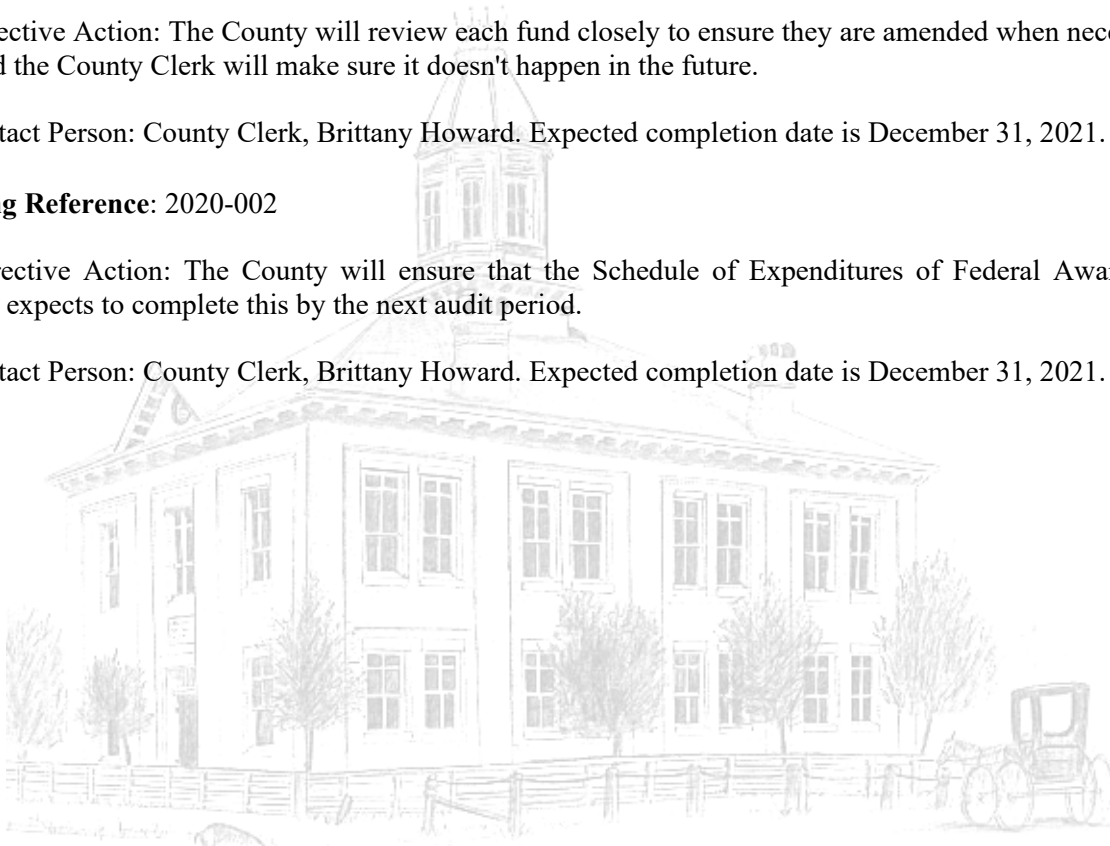
Planned Corrective Action: The County will review each fund closely to ensure they are amended when necessary. This was an oversight, and the County Clerk will make sure it doesn't happen in the future.

Name of Contact Person: County Clerk, Brittany Howard. Expected completion date is December 31, 2021.

Audit Finding Reference: 2020-002

Planned Corrective Action: The County will ensure that the Schedule of Expenditures of Federal Awards is correct. The County Clerk expects to complete this by the next audit period.

Name of Contact Person: County Clerk, Brittany Howard. Expected completion date is December 31, 2021.





Nicole Galloway, CPA

Missouri State Auditor

FOLLOW-UP REPORT ON AUDIT FINDINGS

City of Center

Report No. 2021-075

September 2021

auditor.mo.gov

City of Center

Follow-Up Report on Audit Findings

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*Includes selected findings



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the Honorable Mayor
and
Members of the Board of Aldermen
City of Center, Missouri

We have conducted follow-up work on certain audit report findings contained in Report No. 2020-070, *City of Center* (rated as Poor), issued in September 2020, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings for which follow up is considered necessary, and inform the city about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
 - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
 - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
 - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
 - Not Implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

As part of the AFTER work conducted, we reviewed documentation provided by the City Clerk and the city's depository bank and held discussions with city officials to verify the status of implementation for the recommendations. Documentation provided by the city included Board meeting minutes, financial records, and other pertinent documents. This report is a summary of the results of this follow-up work, which was substantially completed during May and June 2021.

Nicole R. Galloway, CPA
State Auditor

City of Center

Follow-Up Report on Audit Findings

Status of Findings

1. **Misappropriated Money** Between January 1, 2015, and July 3, 2019, at least \$316,887 was misappropriated from the city. During this period, the former City Clerk used city money to pay personal credit card bills totaling \$206,343 and obtained \$1,997 in credit card rewards points related to transactions paid for from city funds. The former City Clerk made improper payments using city money for health insurance coverage totaling at least \$62,013 and personal expenses totaling at least \$35,547. The former City Clerk also made improper payroll disbursements to herself totaling \$3,580 and did not deposit at least \$7,407 in cash receipts.

The City Clerk made another 247 disbursements, totaling \$87,692, that had no supporting documentation and were considered questionable based on discussions with city officials.

In addition, the former City Clerk falsified Board financial reports and lists of bills prepared for Board meetings. The Mayor and some Board members indicated the former City Clerk provided various financial records for review at Board meetings, but the information provided was not consistent. Only 8 months of account balance reports, and 7 months of bills to be paid lists were available for our review. The account balance reports we reviewed misreported the majority of the bank account balances and helped conceal the depletion of the Sewer Fund account by the former City Clerk. Numerous disbursements were missing from the lists of bills reviewed, including most payroll transactions and the improper disbursements identified.

Recommendation

The Board of Aldermen continue to work with law enforcement officials regarding criminal prosecution of the improper disbursements and missing money. The Board should also review the questionable, unsupported disbursements and work with law enforcement officials regarding criminal prosecution of any personal purchases. The Board should take necessary action to obtain restitution for all improper disbursements and missing money. The Board should also ensure all disbursements are necessary and prudent uses of public funds.

Status

Implemented

In November 2020, a federal grand jury indicted the former City Clerk and she was charged with wire fraud and federal program theft. She plead guilty to those charges in June 2021 and sentencing is scheduled for October 2021. The city took action in early 2020 to file a lien on the sale of the former City Clerk's home and in May 2020, the city received a \$99,054 settlement after the home was sold. In October 2020, the city received \$25,000 from its insurance company for payment on the former City Clerk's performance bond. The city also filed suit against the former City Clerk in the Tenth Judicial Circuit Court, Ralls County, and in January 2021, obtained a judgment in the amount of \$316,887.



City of Center
Follow-up Report on Audit Findings
Status of Findings

Board procedures now require either the Mayor or a specific Alderman to sign each check, in addition to the City Clerk. Both the Mayor and the Alderman indicated they review supporting documentation prior to signing any checks and they ensure all disbursements are necessary and valid uses of city money. In addition, copies of the computer generated check registers for each fund are provided at monthly Board meetings for Board members to review.

2. Oversight and Annual Audits

The Board did not establish adequate oversight of the former City Clerk or obtain annual audits as required by state law.

2.1 Oversight and segregation of duties

The Board did not establish adequate segregation of duties or supervisory reviews over the various financial accounting functions performed by the former City Clerk, which included various receipting, disbursement, and payroll handling functions. The Board also did not perform an adequate review of the documentation provided by the former City Clerk. In addition, accounting system access was limited and checks only required one signature prior to August 2019.

Recommendation

The Board of Aldermen segregate accounting duties to the extent possible and implement appropriate reviews and monitoring procedures over the city's financial activity.

Status

Partially Implemented

At each monthly Board meeting, the City Clerk provides the Board a fund balance report, the check register from the accounting system, and a copy of the bank statements. The Mayor and Alderman that sign checks indicated they review supporting documentation for each disbursement before signing the checks, although they do not document these reviews. The City Clerk does not provide bank reconciliations to the Board and no specific monitoring procedures have been developed yet for review of receipting or payroll. The Mayor did indicate he reviews the City Clerk's time sheet regularly. The Board stated it will develop a process for an independent review of bank reconciliations and other receipting and payroll documentation in the near future.

2.2 Annual audits

The city did not obtain annual audits as required by state law and city officials did not know when the last audit of city finances occurred.

Recommendation

The Board of Aldermen obtain annual audits of the sewerage system as required by state law.



City of Center
Follow-up Report on Audit Findings
Status of Findings

Status

In Progress

The City Clerk contacted at least four auditing firms in May 2021 to obtain financial audit proposals and received one proposal for services in June 2021. The Board is currently in negotiations with this accounting firm and intends to enter into a contract for an audit soon.

3.1 Accounting Controls
and Procedures -
Receipting, reconciling,
and depositing

The city's procedures for receipting, recording, and depositing payments received were not adequate. As a result, there was no assurance all money collected was properly receipted, recorded, and deposited. Receipt slips were not issued for all payments received. Deposit slips did not include the individual receipts composing deposits and other deposit records did not include the composition of the receipts. No one independent of the receipting process accounted for the numerical sequence of receipt slips or reconciled the composition of receipts to the composition of deposits. Checks and money orders were not restrictively endorsed immediately upon receipt.

Recommendation

The Board of Aldermen ensure all money collected is properly receipted. Ensure the numerical sequence of receipt slips is properly accounted for and reconcile the composition of receipts to the composition of deposits. Ensure checks and money orders are restrictively endorsed upon receipt. Ensure deposit slips or other records identify the individual receipts composing deposits.

Status

Partially Implemented

Manual receipt slips are now issued for all monies received and payments received are recorded in the computerized accounting system. City personnel now restrictively endorse checks and money orders immediately upon receipt and maintain records indicating the receipts included in each deposit. The Board has not implemented procedures to account for the numerical sequence of receipt slips issued or reconcile the composition of receipts to the composition of deposits. The Board indicated it will develop procedures for one of the Aldermen or the Mayor to periodically perform these duties.

3.2 Accounting Controls
and Procedures - Bank
reconciliations

The former City Clerk did not perform monthly bank reconciliations for any city bank accounts. In addition, the Mayor indicated the former City Clerk did not provide himself or the Board bank reconciliations to review and approve.

Recommendation

The Board of Aldermen perform monthly bank reconciliations of all bank accounts timely and ensure supervisory reviews of bank reconciliations are documented.



City of Center
Follow-up Report on Audit Findings
Status of Findings

Status	Partially Implemented The city now uses one bank account for all city funds. The City Clerk began performing monthly reconciliations of this account in March 2021; however, these reconciliations are not provided to the Board and no other supervisory review is performed. We reviewed the March 31, 2021, bank reconciliation and did not identify any significant concerns.
4. Payroll	Significant weaknesses existed in the city's payroll controls and procedures.
4.1 Compensation	The city did not maintain documentation of approved pay rates or changes to pay rates in employee personnel files and the compensation for city officials and employees was not set by ordinance as required. In addition, the city did not have adequate controls and procedures in place to ensure payroll disbursements for the Mayor and Aldermen were consistent and accurate.
Recommendation	The Board of Aldermen ensure pay rates are documented, approved, and established by ordinance as required for all city employees and officials and are maintained.
Status	Partially Implemented The Board passed an ordinance in February 2020 to set the compensation for the Board of Aldermen and Mayor, but has not passed an ordinance to set the rate of pay for other city employees. The Board now documents approval of any hourly raises for city employees in meeting minutes. We noted the Board's approvals of pay raises to the Police Chief in October 2020 and the Assistant City Clerk in April 2021 were documented in minutes.
4.2 Timesheets	No one could provide documentation that the former City Clerk prepared timesheets during the audit period and no one performed a documented review and approval of the former Police Chief's timesheets.
Recommendation	The Board of Aldermen ensure timesheets are prepared, approved, and maintained for all city employees.
Status	Partially Implemented Timesheets are now prepared and maintained for all city employees, but they are not reviewed and approved by any member of the Board or the Mayor. The Mayor indicated he reviews the City Clerk's timesheets, but does not document his review.
4.3 Questionable payroll differences	Additional questionable payroll disbursements, totaling \$6,348, were made to the former City Clerk and former Police Chief. A comparison of payroll disbursements to available accounting system reports identified payroll



City of Center
Follow-up Report on Audit Findings
Status of Findings

disbursements in excess of recorded payroll. The Board did not establish adequate oversight of the former City Clerk's payroll procedures, which may have allowed the difference in actual disbursements and amounts reported to go undetected.

Recommendation

The Board of Aldermen ensure reviews of payroll records are performed to ensure the propriety of payroll payments, and review the questionable payroll disbursements and consider working with law enforcement officials regarding criminal prosecution of the questionable disbursements.

Status

Partially Implemented

The Board indicated a willingness to work with law enforcement officials regarding these questionable disbursements, but indicated additional investigation is unlikely considering the former City Clerk has already pled guilty to the federal charges. The Board has not established procedures to ensure the propriety of payroll records beyond the Mayor's undocumented review of the City Clerk's timesheets.

**5. Financial Reporting,
Published Financial
Statements, and Budgets**

The city did not comply with state law relating to submitting annual financial reports, publishing financial statements, and preparing complete annual budgets.

5.1 Financial reporting

Neither the Board nor the former City Clerk submitted a financial report to the State Auditor's Office (SAO) as required by state law for the years ended December 31, 2018, 2017, or 2016. As a result, the state imposed fines totaling \$157,000 as of July 2019, as provided in Section 105.145, RSMo. In July 2019, the Mayor sent a letter to the Missouri Department of Revenue (DOR) indicating the city's records were in the possession of the SAO as of July 10, 2019, and the city could not produce a financial statement. As a result the city stopped incurring fines as of July 11, 2019.

Recommendation

The Board of Aldermen submit annual financial reports to the State Auditor's Office as required by state law.

Status

In Progress

The City Clerk filed a financial report for the five years ended December 31, 2019, with the SAO on May 27, 2020. The city requested the DOR reduce or eliminate the fine amount owed by the city due to the fraud committed by the former City Clerk, but the DOR indicated it lacked legal authority to make an adjustment. As of May 3, 2021, according to DOR records, the city owes a remaining fine of \$139,640. The city filed its year ended December 31, 2020, financial report late, on July 21, 2021, but did not incur additional fines.



City of Center
Follow-up Report on Audit Findings
Status of Findings

5.2 Published financial statements

City officials did not publish semiannual financial statements as required by state law. The Mayor indicated he believed the former City Clerk was publishing the statements, but he contacted the local newspaper and determined they had not been published during the audit period. As a result, information regarding the city's financial activity and condition was not available to all citizens.

Recommendation

The Board of Aldermen publish semiannual financial statements as required by state law.

Status

Not Implemented

The city has not published semiannual financial statements since the release of our audit report in September 2020. The city published a statement for the periods January 1 to June 30, 2020, in August 2020, but the city has not published statements for the periods July 1, 2020, to December 31, 2020, or January 1, 2021, to June 30, 2021.

5.3 Budgets

The city's budgets did not contain all statutorily required elements and the Board did not approve the annual budgets timely.

Recommendation

The Board of Aldermen prepare annual budgets that contain all information required by state law and approve the budget prior to the beginning of the fiscal year.

Status

Not Implemented

While the Board adopted a budget for the year December 31, 2021, it did not include all information required by state law. The 2021 budget did not include a budget message or summary of funds, actual or estimated actual receipts and disbursements for the 2 preceding years, or actual beginning or estimated ending cash balances for each fund. In addition, the Board approved the 2021 budget in January 2021, after the beginning of the fiscal year.



Nicole Galloway, CPA

Missouri State Auditor

Department of Revenue

Sales and Use Tax

Report No. 2021-074

September 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Department of Revenue Sales and Use Tax

Timely Sales and Use Tax Discounts

As noted in several previous audit reports, state laws allowing retailers to retain a portion of sales and use taxes collected if they remit the taxes to the Department of Revenue timely result in the state and local governments forgoing significant revenues. Missouri's timely sales and use tax discount is the most generous such discount in the nation, and significantly benefits the state's largest retailers.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Department of Revenue

Sales and Use Tax

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Kenneth J. Zellers, Director
Department of Revenue
Jefferson City, Missouri

We have audited certain operations of the Department of Revenue, sales and use tax collections, as required by Section 32.087, RSMo, and in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2020. The objectives of our audit were to:

1. Evaluate the department's internal controls over significant management and financial functions.
2. Evaluate the department's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

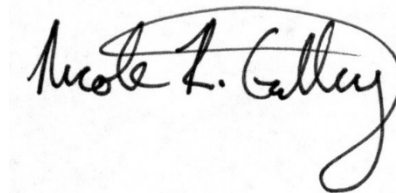
Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the department, as well as certain external parties; analysis of comparative data obtained from internal sources; and testing selected transactions. We reviewed sales and use tax collections and distributions, and performed sample testing of sales and use tax transactions using haphazard and judgment selection, as appropriate. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

Except as discussed in the following paragraph, we conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

Government Auditing Standards require us to obtain and report the views of responsible officials of the audited entity concerning the findings, conclusions, and recommendations included in the audit report. Due to the nature of this report, and due to the findings being legislative in nature, we were unable to obtain views of responsible officials for the findings, conclusions, and recommendations outlined in the Management Advisory Report. We obtained the views of responsible Department of Revenue officials and included them in the report.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the department's management and was not subjected to the procedures applied in our audit of the department.

For the areas audited, we identified (1) no significant deficiencies in internal controls, (2) no significant noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our finding arising from our audit of the Department of Revenue, sales and use tax collections.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Robert E. Showers, CPA, CGAP
Audit Manager:	Robyn Vogt, M.Acct., CPA, CGAP
In-Charge Auditor:	Shelbi M. Becker
Audit Staff:	Ethan D. Evans, CFE, CGAP
	Sacha Tejan, CFE

Department of Revenue

Sales and Use Tax

Introduction

Background

The state's sales tax is imposed on the purchase price of tangible personal property or taxable services sold at retail. Use tax is imposed on the storage, use, or consumption of tangible personal property in this state. Cities and counties may impose a local sales and use tax. Special taxing districts (such as transportation development districts) may also impose additional sales taxes. State and local sales and use taxes are collected by the Department of Revenue (DOR). The DOR then distributes the local sales and use taxes to the applicable political subdivisions.

Sales and use tax receipts collected from businesses and motor vehicle sales tax receipts collected from businesses and individuals are deposited into various state and local funds. Marine and ATV sales and use tax collections are deposited into the same funds as state sales and use tax. Motor vehicle leasing sales tax collections are deposited into the same funds as motor vehicle sales tax.

For operating purposes, the DOR has been charged with the responsibility of administering transactions in the following funds and accounts.

State Funds

The State Treasurer, as fund custodian, and the Office of Administration provide administrative control over fund resources within the authority prescribed by the General Assembly for all state funds.

General Revenue Fund: This fund, authorized by Section 144.700, RSMo, receives collections from a general 3 percent state sales and use tax. State sales tax is collected pursuant to Sections 144.010 to 144.430, RSMo, and state use tax is collected pursuant to Sections 144.600 to 144.745, RSMo. Retail sales of food are not subject to the 3 percent tax as provided by Section 144.014, RSMo. This fund also receives payments from common carriers in interstate air transportation, as authorized by Section 144.807, RSMo. In addition, the General Revenue Fund pays all motor vehicle sales tax refunds and receives motor vehicle sales tax collections as reimbursement from other state funds for their applicable share of the refunds.

Aviation Trust Fund: This fund, authorized by Section 144.805, RSMo, receives collections from a sales and use tax on aviation jet fuel from common carriers. These taxes are paid as a result of exemptions to General Revenue sales tax. The exemptions are a result of direct-pay agreements between common carriers and the DOR.

Conservation Commission Fund: This fund, authorized by Section 254.020, RSMo, receives collections of the 0.125 percent state sales and use tax and motor vehicle sales tax provided for in Article IV, Section 43(a), Missouri Constitution.



Department of Revenue
Sales and Use Tax
Introduction

State Highways and Transportation Department Fund: This fund received 75 percent of the collections from the 4 percent highway use tax during fiscal years 2013 and 2012. Under Section 144.020, RSMo, all motor vehicle transactions are now assessed a sales tax, which goes into the State Road Fund and the State Road Bond Fund. This fund continues to receive some residual highway use tax collections.

Parks Sales Tax Fund: This fund, authorized by Article IV, Section 47(a) and 47(b), Missouri Constitution, receives 50 percent of the collections from a 0.1 percent state sales and use tax and motor vehicle sales tax.

School District Trust Fund: This fund, authorized by Section 144.701, RSMo, receives collections from a 1 percent state sales and use tax pursuant to Section 144.701, RSMo. Retail sales of food are subject to a 1 percent tax to be deposited into this fund as provided by Section 144.014, RSMo. In addition, this fund receives 12.5 percent of collections from the 4 percent motor vehicle sales tax pursuant to Article IV, Section 30(b)2, Missouri Constitution.

Soil and Water Sales Tax Fund: This fund, authorized by Article IV, Section 47(a) and 47(b), Missouri Constitution, receives 50 percent of the collections from a 0.1 percent state sales and use tax and motor vehicle sales tax.

State Road Bond Fund: This fund, authorized by Article IV, Section 30(b), Missouri Constitution (Amendment 3), receives 37.5 percent of the collections from the 4 percent motor vehicle sales tax.

State Road Fund and State Transportation Fund: These funds, authorized by Article IV, Section 30(b), Missouri Constitution, receive 37.5 percent of the collections from the 4 percent motor vehicle sales tax, which is deposited 36.5 percent to the State Road Fund and 1 percent to the State Transportation Fund.

Local Funds

Sales and use tax collections for local funds are deposited into interest-bearing bank accounts until distributed. Subsequently 99 percent of the collections and earned interest are distributed to the various political subdivisions with the remaining 1 percent going to the General Revenue Fund for a collection fee, except for the Local Fuel Tax and Bond Trust Fund, which has no collection fee withheld from distributions to the fund. The DOR has sole responsibility for maintaining and disbursing fund resources for all local funds.

Local Fuel Tax and Bond Trust Fund: This fund, authorized by Article IV, Section 30(b), Missouri Constitution, receives 12.5 percent of the collections from the 4 percent motor vehicle sales tax. In addition, this fund receives collections from the motor fuel tax authorized by Section 142.803, RSMo.



Department of Revenue
Sales and Use Tax
Introduction

Local Sales and Use Tax Trust Fund: This fund receives collections generated from local sales taxes imposed by local political subdivisions, as authorized by Chapters 66, 67, 70, 92, 94, 162, 190, 238, 321, and 644, RSMo. In addition, this fund receives collections generated by a use tax, authorized by Section 144.757, RSMo, based on the local sales tax in effect, upon all transactions subject to taxes imposed under Sections 144.600 to 144.745, RSMo, except as otherwise provided. Net taxes and interest are subsequently distributed to the cities and counties.

Custodial Accounts

The DOR has been charged with the responsibility of administering transactions in the custodial accounts. Except for the Sales Tax Bond Account held by the State Treasurer, actual custody of the resources in the accounts is with the DOR. Collections for the custodial accounts held by the DOR are deposited in interest-bearing bank accounts.

Compliance Clearing Account: This account receives tax payments from taxpayer audits. The DOR holds these payments in this account pending final audit review. Depending on the results of the audit review, the DOR transfers the tax payment to the appropriate state and local funds or issues a refund to the taxpayer.

Motor Vehicle Clearing Account: This account receives collections from motor vehicle agent offices and the central office for various taxes and fees. These receipts are subsequently transferred to various state and local funds.

Sales Tax Bond Account: The DOR receives cash bonds posted by taxpayers as authorized by Section 144.087, RSMo. All bond collections are deposited in the General Revenue Fund and reported by the DOR in this account. Cash bonds and related interest are to be refunded to the taxpayer after 1 year if the taxpayer is determined to have satisfactory tax compliance and if the bond was posted before January 1, 1984. If the bond was posted on or after January 1, 1984, the Attorney General has determined that no interest should be refunded. In the event of uncollectible sales tax liabilities, the bonds and related interest, if any, are forfeited to the DOR. The department subsequently distributes this money to the state and the appropriate political subdivisions. Effective August 28, 2018, a bond is no longer required to obtain a retail sales license, but may be required of licensees in default of filing a return and paying taxes when due.

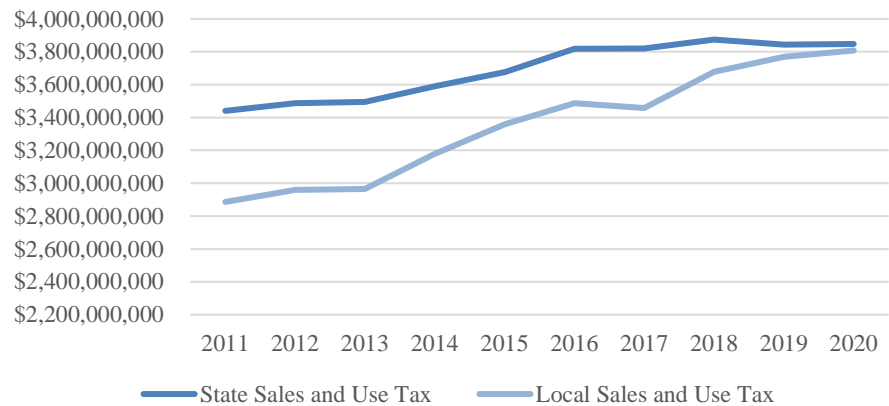


Department of Revenue Sales and Use Tax Introduction

Historical sales and use tax trends and information

As shown in Figure 1, when adjusted for inflation, state and local sales and use tax collections have increased for most years between fiscal year 2011 and fiscal year 2020. Adjusted state sales and use tax collections increased from \$3.49 billion to \$3.85 billion (10 percent), while adjusted local sales and use tax collections increased from \$2.93 billion to \$3.81 billion (30 percent) during this time period.

Figure 1: State and local sales and use tax collections, 2011-2020, by fiscal year, adjusted for inflation



Source: DOR annual reports, SAO analysis of Consumer Price Index data from <<https://fred.stlouisfed.org/series/CPIAUCSL>>, and Appendix G

The state sales and use tax rate has remained at 4.225 percent during these 10 years. In comparison, local sales and use tax rates imposed by political subdivisions are continuously changing as local taxing jurisdictions impose new tax rates and others expire. In addition, the increasing number of districts has contributed to the total increase in local sales tax collections. The total number of districts increased from approximately 360 in fiscal year 2011 to approximately 680 in fiscal year 2020 (89 percent).

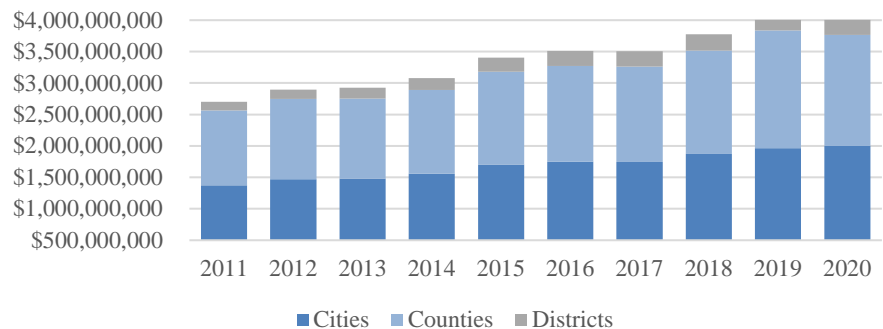
Local sales and use tax collections are distributed by the DOR to cities, counties, and districts. As shown in Figure 1, and as further illustrated in Figure 2, local sales and use tax collections and subsequent distributions have increased for most years between fiscal year 2011 and fiscal year 2020.¹

¹ For more detail on local sales and use tax distribution amounts, see Appendix H.



Department of Revenue Sales and Use Tax Introduction

Figure 2: Local sales and use tax distributions by political subdivision type, 2011-2020, by fiscal year



Source: DOR Records, see Appendix H

Internet sales

As noted in several previous audit reports,² Missouri had not passed legislation to allow for the collection of sales tax on online purchases made from out-of-state sellers or to participate in the Streamlined Sales and Use Tax Agreement (SSUTA). State law requires Missouri businesses to collect use tax on online sales only if the business has a physical presence in the state. On June 21, 2018, the United States Supreme Court ruled in *South Dakota v. Wayfair, Inc.*, 138 S. Ct. 2080 (2018), that states may charge tax on purchases made from out-of-state sellers, even if the seller does not have a physical presence in the taxing state.

During the 2021 legislative session, the General Assembly passed Senate Bill 153, and effective January 1, 2023, entities that engage in business activities within the state of Missouri are required to collect and remit use tax to the DOR on sales delivered into the state. The Governor signed the bill into law on June 30, 2021.

The bill also authorizes the DOR to consult, contract, and work jointly with the SSUTA's Governing Board. The SSUTA, adopted in November 2002, is a cooperative effort among states, local governments, and businesses to simplify and make more uniform the sales and use tax collection and administration for retailers and states.

The DOR is currently working to establish procedures to ensure the applicable out-of-state sellers become registered with the department. In addition, the DOR is in the process of determining the changes necessary to fulfill the requirements of the new law and to ensure out-of-state sellers are properly collecting and remitting taxes to the state.

² Report No. 2020-041, *Sales and Use Tax*, issued in August 2020; Report No. 2019-067, *Sales and Use Tax*, issued in August 2019; Report No. 2017-113, *Cost of Tax Incentives and Exemptions*, issued in October 2017; Report No. 2015-080, *Sales and Use Tax*, issued in September 2015; and Report No. 2013-015, *Sales and Use Tax*, issued in February 2013.



Department of Revenue
Sales and Use Tax
Introduction

Sales and use tax exemptions

As noted in several previous audit reports,³ the DOR does not adequately capture and track information regarding some sales and use tax exemptions. As a result, the fiscal impact of each exemption and the cumulative fiscal impact of all exemptions on state and local revenues cannot be determined. According to DOR records, as of June 30, 2020, state law provided for 211 sales and use tax exemptions.

DOR officials have stated that reporting exemptions would substantially increase the burden on businesses and based on prior attempts to track limited exemptions, the data collected is likely to be highly inaccurate due to reporting errors by businesses. However, by not requiring businesses to track these adjustments, the DOR cannot determine the cost of the various sales tax exemptions. Without this information the legislature cannot make informed decisions regarding the effectiveness and cost of the various exemptions. Although not repeated in this report, our recommendation remains as previously stated.

³ Report No. 2019-067, *Sales and Use Tax*, issued in August 2019; Report No. 2017-113, *Cost of Tax Incentives and Exemptions*, issued in October 2017; Report No. 2015-080, *Sales and Use Tax*, issued in September 2015; and Report No. 2013-015, *Sales and Use Tax*, issued in February 2013.

Department of Revenue

Sales and Use Tax

Management Advisory Report - State Auditor's Findings

1. Timely Sales and Use Tax Discounts

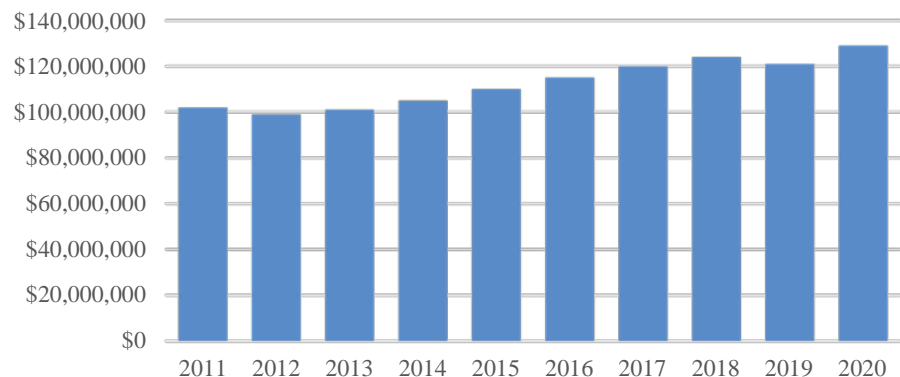
Missouri's discount is the most generous in the nation

As noted in several previous audit reports,⁴ state laws allowing retailers to retain a portion of sales and use taxes collected if they remit the taxes to the Department of Revenue (DOR) timely result in the state and local governments forgoing significant revenues. Missouri's timely sales and use tax discount is the most generous such discount in the nation, and significantly benefits the state's largest retailers. In addition, the DOR does not routinely report to the General Assembly (GA) the amount of timely sales and use tax discounts retained by businesses.

Missouri's timely sales and use tax discount is the most generous discount in the nation.⁵ Sections 144.140 and 144.710,⁶ RSMo, allow businesses remitting sales and use taxes to retain 2 percent of taxes payable to the DOR if the business remits payments timely.⁷ The total discount is not capped.

As shown in Figure 3, the amount of sales and use tax revenues foregone as a result of the timely discount retained has increased for most years between fiscal year 2011 and fiscal year 2020. State and local sales tax revenues of approximately \$121 million and \$129 million were collected from purchasers, but retained as discounts by businesses remitting sales and use taxes in fiscal years 2019 and 2020, respectively.

Figure 3: Timely discount totals, 2011-2020, by fiscal year⁸



Source: DOR records

⁴ Report No. 2020-041, *Sales and Use Tax*, issued in August 2020; Report No. 2019-067, *Sales and Use Tax*, issued in August 2019; Report No. 2017-113, *Cost of Tax Incentives and Exemptions*, issued in October 2017; Report No. 2015-080, *Sales and Use Tax*, issued in September 2015; and Report No. 2013-015, *Sales and Use Tax*, issued in February 2013.

⁵ Effective January 2020, Colorado's discount is now capped at \$1,000 per filing period, making Missouri's discount the most generous.

⁶ Effective January 1, 2023, Section 144.710, RSMo, will be repealed and the discount authorized in that section will be added to Section 144.140, RSMo.

⁷ Per Section 144.080, RSMo, if filing annually applicable taxes are due by January 31 of the following year, if filing quarterly applicable taxes are due the last day of the month following the completed quarter, and if filing monthly applicable taxes are due the 20th of the following month. Per Section 144.081, RSMo, if filing quarter-monthly applicable taxes are due within 3 business days following the completed quarter-monthly period.

⁸ Timely discount totals included in Figure 3 are as of June 30 for each fiscal year; however, adjustments can be made to these amounts in subsequent years for various reasons, such as amended tax returns or audited tax returns.



Department of Revenue
Sales and Use Tax
Management Advisory Report - State Auditor's Findings

In fiscal year 2020, sales and use taxes comprised approximately 22 percent of the state's general revenue. With sales and use tax revenues being used to fund significant portions of state and local government budgets, such large discounts are significant.

According to the Federation of Tax Administrators,⁹ 26 other states offer similar vendor discounts; however, 17¹⁰ of those states have established ceilings to limit the amount of discount and/or compensation retained by businesses. In addition, the other 9 states either have a lower discount rate than Missouri or only apply the highest discount rate to a limited dollar amount of sales tax collected (e.g., the first \$3,000, then a lower rate applies).

Cap on discount would result
in increased revenue

Changing state law to include a monthly cap on the amount of timely discount eligible to be retained would significantly increase state and local revenues. For example, applying Arkansas's cap of \$1,000 per month (the largest cap of contiguous states) to Missouri would have resulted in approximately \$76 million in additional state and local sales tax revenue during fiscal year 2020, according to DOR data.

In fiscal year 2020, 2,141 sales tax filers received timely discounts in excess of \$1,000 in at least one month during the year. Limiting those filers to Arkansas's \$1,000 monthly cap would have resulted in an additional \$39 million in state sales tax revenue and \$37 million in local sales tax revenue.

Cap on discount would only
impact the state's largest
retailers

A monthly timely discount cap of \$1,000 would not affect the majority of sales tax filers. Based on the state's average sales tax rate of 8.18 percent,¹¹ only businesses with monthly taxable sales of approximately \$611,000 would have their timely discount capped. Retailers with less than \$611,000 in monthly taxable sales would continue to receive the full 2 percent timely discount. In fiscal year 2020, the 50 largest sales tax collecting businesses retained approximately 61 percent of timely discounts exceeding \$1,000, with the top 5 largest sales tax collecting businesses receiving a total of \$22 million in discounts.

The state established the timely sales tax discount so businesses could recover a portion of their costs for compliance with state sales tax laws and to encourage timely remittance of sales and use taxes. With increased use of electronic systems to calculate and remit sales tax collections, it is not clear

⁹ "State Sales Tax Rates and Vendor Discounts (January 1, 2021),"

<<https://www.taxadmin.org/assets/docs/Research/Rates/vendors.pdf>>, accessed on February 25, 2021.

¹⁰ The FTA report did not list that Colorado established a cap, effective January 2020. We updated the number of states with established ceilings for this total.

¹¹ Janelle Cammenga, "State and Local Sales Tax Rates, 2020,"

<<https://files.taxfoundation.org/20200115132659/State-and-Local-Sales-Tax-Rates-2020.pdf>>, (January 2020), accessed on July 26, 2021. Calculation regarding the estimated monthly taxable sales was based on this estimated average sales tax rate.



Department of Revenue
Sales and Use Tax
Management Advisory Report - State Auditor's Findings

if the continued use of such a discount is necessary to achieve these objectives.¹² The current law allowing uncapped timely discounts results in the state and local governments providing a significant subsidy to the largest retailers in the state, and is more generous than any other state. Implementing a cap on timely discounts would result in additional revenues to the state and local governments without increasing taxes on consumers.

Other states have taken action to change timely discount laws

Some states are reviewing their timely discount structure and making changes to reduce the amount of sales and use tax revenues retained by businesses. For example, Oklahoma had a discount of 1 percent with a cap of \$2,500 per month. However, as of July 2019, Oklahoma no longer offers a timely discount to sales tax filers. In addition, Colorado did not have a cap on the timely discount amount until January 2020, when a cap of \$1,000 per filing period was established.

Amounts of timely discounts are not routinely reported

The DOR is not required to report, and does not routinely report the amount of timely discounts retained by businesses to the GA, local governments impacted, or the general public. DOR officials have stated this data is provided upon request. This information could be useful to the GA when making various budget decisions and ensuring the state and local policymakers and the general public are informed of the ongoing cost of these discounts.

Recommendation

The General Assembly evaluate the necessity of a timely sales tax discount. If such a discount is deemed necessary, consider the implementation of a monthly cap on the amount of discount retained, and also consider changes to current state laws to require the DOR annually report the reduction of state revenue related to the timely discount to the General Assembly, applicable political subdivisions, and to the general public.

Auditee's Response

Due to this recommendation being legislative in nature, no management response can be obtained. While the recommendation is not addressed to the DOR, department officials provided a written response. That response is included at Appendix A.

¹² "Timely Filing Discount Costs Missourians Millions," <<http://www.mobudget.org/timely-filing-discount/>>, (October 2016), accessed on September 18, 2017.

Department of Revenue

Sales and Use Tax

Organization and Statistical Information

The Department of Revenue (DOR) was created by Article IV, Section 12, Missouri Constitution as the central collection agency for state revenues. The Director of Revenue is appointed by the Governor, with the advice and consent of the Senate, and is responsible for all operations and policies. DOR responsibilities include:

1. Administering and collecting state taxes and fees, including sales and use tax and motor vehicle sales tax.
2. Collecting certain taxes and fees for local governments, including local sales and use tax.
3. Titling and licensing motor vehicles, trailers, and boats.
4. Licensing motor vehicle operators.

The DOR consists of 3 divisions, the General Counsel's office, and the Director's office.

Motor Vehicle and Driver Licensing Division: This division collects motor vehicle sales and use taxes and consists of 3 bureaus. (1) The Motor Vehicle Bureau issues titles and registers motor vehicles, trailers, all-terrain vehicles, manufactured homes, and marine craft. The bureau also issues registration certificates to motor vehicle and salvage dealers and leasing companies. (2) The Driver License Bureau issues, renews, suspends, revokes, and reinstates driver and nondriver licenses and driving permits. The bureau processes and maintains records relating to license issuance, traffic violation point assessments, failure to appear in court for traffic violations, and administers the alcohol and abuse laws for alcohol/drug offenders. (3) The License Offices Bureau manages the operations of the contract license offices throughout the state. These local offices provide driver licensing and motor vehicle services and are operated by individuals or businesses approved through the state of Missouri bid process.

Taxation Division: This division consists of 5 bureaus that collect taxes and administer state tax law. (1) The Processing Bureau processes returns and payments for individual income, corporate income, property tax credit, sales, use, employer withholding, insurance, financial institution tax, and tire and lead-acid battery fees. This bureau also processes business tax registration applications, business tax account updates, MyTax portal communications, and handles tax-related cashing functions. (2) The Income Tax Bureau administers individual, corporate, property tax credit, fiduciary, and partnership taxes. This bureau's functions include manually reviewing exceptions, processing incoming correspondence, returned refunds and returned mail, answering correspondence, responding to protests, and identification of non-filers and under-reporters for income tax. The bureau is also responsible for the administration of several tax credit programs and the redemption of tax credits claimed by individual and corporate taxpayers. This bureau also identifies and works to prevent individual income tax fraud. (3)



Department of Revenue
Sales and Use Tax
Organization and Statistical Information

The Business Tax Bureau administers motor fuel, cigarette and other tobacco products, financial institutions, sales and use, and employer withholding taxes, along with multiple county, and tire and battery fees. Administrative functions include answering correspondence, processing sales and use tax exemptions, responding to protests, and distribution of funds to both state and local jurisdictions. (4) The Collections and Taxpayer Assistance Bureau provides tax assistance to individuals and businesses and follows procedures for unpaid tax liabilities. This bureau is comprised of 3 main areas of focus: call center, taxpayer assistance, and collections enforcement. The overall focus is account resolution and customer assistance. (5) The Field Compliance Bureau conducts audits to help educate Missouri businesses on their sales, consumer use, vendor use, employer withholding, and corporate income taxes, in addition to tire and battery fee obligations. The bureau also conducts audits of certain large sales and use tax refund claims. The Nexus section identifies taxpayers who have not complied with the business tax laws of Missouri and works with those taxpayers to become compliant. The Electronic Services section maintains the electronic interfaces between Missouri taxpayers, taxpayer representatives, and software developers. This section also handles the system administration functions for several internal and contracted applications.

Administration Division: This division provides administrative support to all other areas of the DOR and consists of 2 bureaus. (1) The Human Resources and Total Rewards Bureau is responsible for the DOR's personnel matters, process improvements, and training. (2) The Financial and General Services Bureau is responsible for all accounting, procurement, banking, and general service matters. This bureau also coordinates space and location needs, telecommunications, safety issues, maintenance, and improvement of the work environment within the DOR.

General Counsel's Office: This office ensures the DOR's compliance with law and internal policies, advises the director and divisions on legal matters relative to the DOR, and represents the DOR in courts and administrative tribunals. This office also consists of 2 investigation bureaus. (1) The Criminal Tax Investigation Bureau investigates and develops information leading to local prosecution of individuals and businesses suspected of violating state statutes related to sales, withholding, and income tax. (2) The Compliance and Investigation Bureau conducts investigations involving allegations of fraud relating to motor vehicle sales tax, titling and registration, odometer, and motor fuel sales tax as well as cigarette tax fraud, driver's license fraud and license plate fraud. The bureau also ensures the compliance of motor vehicle dealers, salvage businesses, and marine dealers with statutes and licensure regulations. In addition to external investigations, the bureau conducts internal audits and investigations of the DOR and contract license offices.



Department of Revenue
Sales and Use Tax
Organization and Statistical Information

Director's Office: This office includes the Director, Chief Operating Officer, and key administrative staff responsible for the overall guidance and direction of the DOR. This office includes the Public Information Office, the Legislative Office, and the Communications Office. The Public Information Office develops and maintains positive media and public relations for the DOR. The Legislative Office serves as the DOR's liaison to the General Assembly. The office provides technical assistance, develops fiscal and revenue estimates on proposed legislation, and monitors the progress of bills through the Legislature. The Communications Office develops and maintains department forms, policies, and procedures. The office also maintains the public and internal website, as well as manages the DOR's social media accounts.

Kenneth J. Zellers was appointed Acting Director of Revenue on March 22, 2019, and appointed Director of Revenue on October 2, 2019.



Appendix A
Department of Revenue - Sales and Use Tax
Department of Revenue Response

MICHAEL L. PARSON
GOVERNOR



KENNETH J. ZELLERS
DIRECTOR OF REVENUE

MISSOURI DEPARTMENT OF REVENUE
POST OFFICE BOX 311
JEFFERSON CITY, MISSOURI 65105-0311
PHONE: (573) 751-4450
FAX: (573) 751-7150
WEBSITE: www.dor.mo.gov

August 25, 2021

Nicole Galloway, CPA
Missouri State Auditor
Missouri State Auditor's Office
PO Box 869
Jefferson City, MO 65102

Dear Ms. Galloway:

The Department of Revenue acknowledges the recommendation in the Missouri State Auditor's report on Sales and Use Tax.

Recommendation — The General Assembly evaluate the necessity of a timely sales tax discount. If such a discount is deemed necessary, consider the implementation of a monthly cap on the amount of discount retained, and also consider changes to current state laws to require the DOR annually report the reduction of state revenue related to the timely discount to the General Assembly, applicable political subdivisions, and to the general public.

DOR Response — If the General Assembly passes legislation that requires action, the Department of Revenue will incorporate those provisions into our processes and comply with any state laws regarding this recommendation.

If you have any questions, please contact me at 751-1115, or Joshua.Shope@dor.mo.gov.

Sincerely,


Ken Zellers

JKS/

c: Lynn Kempker Joseph Plaggenberg Esta Zaring
Maria Sanders Joel Allison

Appendix B

Department of Revenue
Sales and Use Tax
Combined Statement of Receipts and Distributions - State Funds
Year Ended June 30, 2020

	General Revenue Fund	Aviation Trust Fund	Conservation Commission Fund	State Highways and Transportation Department Fund	Parks Sales Tax Fund	School District Trust Fund	Soil and Water Sales Tax Fund	State Road Bond Fund	State Road Fund	State Transportation Fund	Total (Memorandum Only)
Receipts											
Marine/ATV/Manufactured sales and use tax	\$ 8,652,367	0	357,379	0	142,951	2,858,672	142,952	0	0	0	12,154,321
Motor vehicle sales and use tax	3,731,959	0	14,160,461	18,409	5,664,189	56,640,154	5,664,191	169,920,461	165,393,838	4,531,212	425,724,874
Sales and use tax	<u>2,262,411,165</u>	<u>4,206,427</u>	<u>108,562,709</u>	<u>0</u>	<u>43,424,482</u>	<u>865,186,938</u>	<u>43,424,503</u>	<u>9,932,780</u>	<u>9,665,918</u>	<u>264,808</u>	<u>3,347,079,730</u>
Total Receipts	<u>2,274,795,491</u>	<u>4,206,427</u>	<u>123,080,549</u>	<u>18,409</u>	<u>49,231,622</u>	<u>924,685,764</u>	<u>49,231,646</u>	<u>179,853,241</u>	<u>175,059,756</u>	<u>4,796,020</u>	<u>3,784,958,925</u>
Distributions											
Transmitted to State Treasurer	<u>2,274,795,491</u>	<u>4,206,427</u>	<u>123,080,549</u>	<u>18,409</u>	<u>49,231,622</u>	<u>924,685,764</u>	<u>49,231,646</u>	<u>179,853,241</u>	<u>175,059,756</u>	<u>4,796,020</u>	<u>3,784,958,925</u>
Total Distributions	<u>2,274,795,491</u>	<u>4,206,427</u>	<u>123,080,549</u>	<u>18,409</u>	<u>49,231,622</u>	<u>924,685,764</u>	<u>49,231,646</u>	<u>179,853,241</u>	<u>175,059,756</u>	<u>4,796,020</u>	<u>3,784,958,925</u>
Receipts Over (Under) Distributions	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Source: DOR records

Appendix C

Department of Revenue

Sales and Use Tax

Combined Statement of Receipts, Distributions, and Changes in Cash and Investments - Local Funds

Year Ended June 30, 2020

	Local Fuel Tax and Bond Trust Fund	Local Sales and Use Tax Trust Fund	Total (Memorandum Only)
Receipts			
Motor fuel taxes and fees	\$ 226,884,650	0	226,884,650
Sales tax	56,640,153	3,605,050,827	3,661,690,980
Use tax	1,530	202,586,128	202,587,658
Miscellaneous tax ¹	0	(16,825,287)	(16,825,287)
Protested tax	0	86,743	86,743
Motor fuel pool bond	11,466	0	11,466
Interest income	158,524	5,158,173	5,316,697
Total Receipts	283,696,323	3,796,056,584	4,079,752,907
Distributions			
Political subdivisions	270,682,700	3,798,661,377	4,069,344,077
General Revenue Fund	0	36,910,354	36,910,354
Refunds to taxpayers	157,898	0	157,898
Protest settlements	0	968	968
Total Distributions	270,840,598	3,835,572,699	4,106,413,297
Receipts Over (Under) Distributions	12,855,725	(39,516,115)	(26,660,390)
Interest Transfers			
Interest transfers from:			
Non-state funds	64,475	318,815	383,290
Interest transfers to:			
General Revenue Fund	0	(1,408,693)	(1,408,693)
Other state funds	0	(692,803)	(692,803)
Non-state funds	0	(1,849)	(1,849)
Total Transfers	64,475	(1,784,530)	(1,720,055)
Receipts Over (Under) Distributions and Transfers	12,920,200	(41,300,645)	(28,380,445)
Cash and Investments, July 1	17,106,234	492,853,625	509,959,859
Cash and Investments, June 30	\$ 30,026,434	451,552,980	481,579,414

¹ Negative receipts are due to more sales and use taxes distributed from than deposited to the Suspense Holding Account.

Source: DOR records

Appendix D

Department of Revenue

Sales and Use Tax

Combined Statement of Additions, Deductions, and Changes in Cash and Investments - Custodial Accounts

Year Ended June 30, 2020

	Compliance Clearing Account ¹	Motor Vehicle Clearing Account ¹	Sales Tax Bond Account ²	Total (Memorandum Only)
Additions				
Miscellaneous tax collections	\$ 4,537,123	1,156,007,863	0	1,160,544,986
Bond collections net of forfeitures ³	0	0	(77,079)	(77,079)
Interest income	8,008	405,909	0	413,917
Total Additions	<u>4,545,131</u>	<u>1,156,413,772</u>	<u>(77,079)</u>	<u>1,160,881,824</u>
Deductions				
Miscellaneous taxes and interest	6,154,587	1,127,598,904	0	1,133,753,491
Bonds and interest	<u>0</u>	<u>0</u>	<u>837,754</u>	<u>837,754</u>
Total Deductions	<u>6,154,587</u>	<u>1,127,598,904</u>	<u>837,754</u>	<u>1,134,591,245</u>
Additions Over (Under) Deductions	(1,609,456)	28,814,868	(914,833)	26,290,579
Cash and Investments, July 1 ⁴	<u>1,691,572</u>	<u>27,144,962</u>	<u>8,008,441</u>	<u>36,844,975</u>
Cash and Investments, June 30	<u>\$ 82,116</u>	<u>55,959,830</u>	<u>7,093,608</u>	<u>63,135,554</u>

¹ Held by the department in trust.

² Held by the State Treasurer in trust.

³ Additions are negative due to bond forfeitures exceeding bond collections.

⁴ The July 1 balance has been restated for the Sales Tax Bond Account because of reporting changes that occurred following implementation of a new computer system in September 2017.

Source: DOR records

Appendix E

Department of Revenue
Sales and Use Tax
Combined Statement of Distributions - Local Funds
Year Ended June 30, 2020

	Local Fuel Tax and Bond Trust Fund	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	St. Louis Capital Improvements Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Cities ¹	\$ 155,678,184	663,201,536	724,389,071	35,957,499	282,358,920	139,054,862	0	0	0	2,000,640,072
Counties ¹	115,004,732	0	0	0	212,904,003	60,855,373	487,715,204	886,949,072	0	1,763,428,384
Districts ¹ :										
Ambulance Districts	0	0	0	0	0	0	0	0	61,814,696	61,814,696
Emergency Service Districts	0	0	0	0	0	0	0	0	15,426,020	15,426,020
Fire Protection Districts	0	0	0	0	0	0	0	0	20,535,710	20,535,710
Hospital Districts	0	0	0	0	0	0	0	0	739,467	739,467
Public Library Districts	0	0	0	0	0	0	0	0	1,784,156	1,784,156
Regional Jail Districts	0	0	0	0	0	0	0	0	1,150,321	1,150,321
Regional Recreation Districts	0	0	0	0	0	0	0	0	8,992	8,992
Tourism Community Districts	0	0	0	0	0	0	0	0	8,130,751	8,130,751
Zoological Districts	0	0	0	0	0	0	0	0	17,850,125	17,850,125
Transportation Development Districts	0	0	0	0	0	0	0	0	77,416,207	77,416,207
Community Improvement Districts	0	0	0	0	0	1,691,257	0	0	70,069,081	71,760,338
Port Improvement Districts	0	0	0	0	0	42,225	0	0	217,062	259,287
Total	\$ 270,682,916	663,201,536	724,389,071	35,957,499	495,262,923	201,643,717	487,715,204	886,949,072	275,142,588	4,040,944,526

¹ Local sales and use tax distributions by political subdivision are available in the Department of Revenue's annual Financial and Statistical Report. However, the Department of Revenue does not report distributions for political subdivisions with less than 6 taxpayers. For this schedule, all local sales and use tax distributions have been included in the amounts reported. The Department of Revenue's annual Financial and Statistical Report is accessible through the Department of Revenue's website at <http://www.dor.mo.gov>.

Source: DOR records

Appendix F

Department of Revenue

Sales and Use Tax

Comparative Statement of State and Local Sales and Use Tax Collections

	Year Ended June 30,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
State Sales and Use Tax	\$ 3,007,369,328	3,131,793,823	3,192,624,294	3,331,915,714	3,430,314,960	3,588,844,184	3,659,746,431	3,742,345,985	3,786,770,305	3,848,057,504
Local Sales and Use Tax	2,522,963,128	2,657,636,085	2,710,095,629	2,950,216,388	3,134,151,262	3,277,995,153	3,312,491,891	3,552,265,312	3,713,055,431	3,807,723,698
Total Collections	\$ <u>5,530,332,456</u>	<u>5,789,429,908</u>	<u>5,902,719,923</u>	<u>6,282,132,102</u>	<u>6,564,466,222</u>	<u>6,866,839,337</u>	<u>6,972,238,322</u>	<u>7,294,611,297</u>	<u>7,499,825,736</u>	<u>7,655,781,202</u>

Source: DOR annual reports

Appendix G

Department of Revenue

Sales and Use Tax

Comparative Statement of State and Local Sales and Use Tax Collections - Adjusted for Inflation

	Year Ended June 30,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
State Sales and Use Tax	\$ 3,492,548,561	3,539,514,868	3,547,105,292	3,644,859,988	3,731,212,815	3,875,811,672	3,877,513,378	3,874,160,914	3,844,018,436	3,848,057,504
Local Sales and Use Tax	2,929,993,054	3,003,627,623	3,011,000,876	3,227,310,230	3,409,070,447	3,540,106,849	3,509,596,051	3,677,385,117	3,769,189,146	3,807,723,698
Total Collections	\$ <u>6,422,541,615</u>	<u>6,543,142,491</u>	<u>6,558,106,168</u>	<u>6,872,170,218</u>	<u>7,140,283,262</u>	<u>7,415,918,521</u>	<u>7,387,109,429</u>	<u>7,551,546,031</u>	<u>7,613,207,582</u>	<u>7,655,781,202</u>

Source: DOR annual reports, SAO analysis of Consumer Price Index data from <<https://fred.stlouisfed.org/series/CPIAUCSL>>

Appendix H

Department of Revenue
Sales and Use Tax
Comparative Statement of Distributions - Local Funds

	Year Ended June 30,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Cities ¹	\$ 1,375,434,603	1,472,512,205	1,479,663,181	1,556,763,139	1,702,603,661	1,751,813,928	1,743,115,737	1,870,426,160	1,965,323,136	2,000,640,072
Counties ¹	1,190,874,338	1,273,528,036	1,275,642,722	1,336,010,850	1,477,149,378	1,521,425,739	1,520,155,318	1,645,773,164	1,873,697,822	1,763,428,384
Districts ¹										
Ambulance Districts	37,614,539	40,232,711	40,622,866	43,754,650	49,247,153	53,054,189	54,854,636	57,517,087	57,995,103	61,814,696
Emergency Service Districts	7,143,953	7,519,253	7,524,813	10,430,448	13,184,536	13,813,028	14,101,642	14,829,750	14,855,612	15,426,020
Fire Protection Districts	13,060,004	14,105,320	14,207,178	15,240,684	16,945,905	17,701,780	17,955,973	19,333,947	19,686,410	20,535,710
Hospital Districts	0	97,546	329,590	383,322	394,732	417,350	403,102	369,693	586,903	739,467
Public Library Districts	0	0	623,720	1,064,213	1,202,701	1,227,514	1,194,950	1,520,400	1,718,768	1,784,156
Regional Jail Districts	872,570	925,244	895,020	936,890	1,035,556	1,058,124	1,081,865	1,079,528	1,087,843	1,150,321
Regional Recreation Districts	0	1,029	3,146	3,857	5,383	3,528	4,639	13,888	14,045	8,992
Tourism Community Districts	7,451,557	6,052,170	7,401,168	7,531,710	7,936,743	8,217,319	8,127,822	8,359,606	8,393,574	8,130,751
Zoological Districts	0	4,542,779	14,249,348	14,986,687	16,515,801	17,239,588	17,131,267	17,862,598	17,824,419	17,850,125
Transportation Development Districts	45,774,991	51,150,119	51,515,254	60,401,992	71,639,918	74,911,843	74,945,567	78,091,563	79,642,576	77,416,207
Community Improvement Districts ²	18,518,718	24,057,173	27,846,354	30,357,558	40,712,899	46,456,789	49,905,510	62,795,570	67,805,212	71,760,338
Community Development Districts	2,896,714	3,131,750	3,177,621	3,238,916	3,607,775	3,770,163	3,854,222	0	0	0
Port Improvement Districts	0	0	0	0	0	131,268	205,849	278,081	214,145	259,287
Total Districts	133,333,046	151,815,094	168,396,078	188,330,927	222,429,102	238,002,483	243,767,044	262,051,711	269,824,610	276,876,070
Total Local Distributions	\$ 2,699,641,987	2,897,855,335	2,923,701,981	3,081,104,916	3,402,182,141	3,511,242,150	3,507,038,099	3,778,251,035	4,108,845,568	4,040,944,526

¹ For fiscal years prior to fiscal year 2015, sales and use tax distributions for political subdivisions with less than 6 taxpayers are not included in the amounts reported.

² In fiscal year 2018, the Department of Revenue combined Community Development Districts with Community Improvement Districts.

Source: DOR records



Nicole Galloway, CPA

Missouri State Auditor

Marshall Public Schools

Report No. 2021-073

September 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Marshall Public Schools

District Compensation	District employees received stipends that were not approved by the Board of Education and additional compensation provided to an employee was questionable. District personnel did not adequately review payroll entries and timesheet calculations for accuracy, resulting in over- and underpayments to some employees.
Accounting and Cash Handling Controls and Procedures	The Board and the Superintendent have not adequately segregated accounting duties or ensured documented independent reviews over various financial accounting functions in the Central Office and the Saline County Career Center. Weaknesses exist in receipting, transmitting, and depositing of money received. Tickets are not issued to athletic event attendees or a tally sheet kept to reconcile collections to deposits. The district does not reconcile concession or bookstore sales to deposits, nor require inventory records of items purchased, sold, and on hand to be maintained and reconciled to concession or bookstore receipts. The district does not have a list of approved change funds or a written policy regarding change funds. In addition, petty cash fund practices do not always comply with established administrative procedures.
Procurement and Disbursement Procedures	The district has not periodically solicited proposals for professional services including legal services and audit services or formally evaluated those services. Employee reimbursement and petty cash disbursements do not always comply with established administrative procedures. The district does not monitor purchasing card transaction limits and limits for some individuals are excessive.
Board Meeting Minutes	Reasons cited in open meeting minutes for going into closed session did not reflect topics actually discussed and/or topics discussed were unallowable for some closed meetings held.
Electronic Data Security	District officials have not established sufficient controls for maintaining user accounts for accessing system resources. The Superintendent, Assistant Superintendent, District Bookkeeper, Accounts Payable Clerk, and Director of Special Services have more access in the accounting system than required for their job duties.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Marshall Public Schools

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Board of Education
Marshall Public Schools

The State Auditor was petitioned under Section 29.230, RSMo, to audit the Marshall Public Schools. We have audited certain operations of the school district in fulfillment of our duties. The district engaged Gerding, Korte & Chitwood, P.C., Certified Public Accountants (CPAs), to audit the district's financial statements for the year ended June 30, 2020. To minimize duplication of effort, we reviewed the CPA firm's audit report. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2020. The objectives of our audit were to:

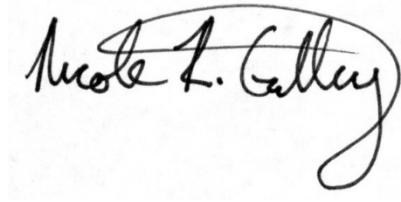
1. Evaluate the district's internal controls over significant management and financial functions.
2. Evaluate the district's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the district, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the district's management and the audited financial statements and was not subjected to the procedures applied in our audit of the district.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Marshall Public Schools.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Kelly Davis, M.Acct., CPA, CFE
Audit Manager:	Deborah Whitis, MBA, CPA, CIA, CFE
In-Charge Auditor:	Mackenzie J. Wooster
Audit Staff:	Kayla G. Gipson

Marshall Public Schools

Management Advisory Report

State Auditor's Findings

1. District Compensation

Board oversight over Marshall Public Schools (district) employee compensation needs improvement. District employee compensation totaled approximately \$14.9 million for the 2019-2020 school year. We judgmentally selected 62 out of 371 employees, including hourly and salaried employees, to review personnel files and related payroll disbursements for one pay period during the 2019-2020 school year.¹

1.1 Stipends and supporting documentation

District employees received stipends that were not approved by the Board and additional compensation provided to an employee was questionable.

- The district did not include several extra duty stipends on Board approved salary schedules and the Board did not otherwise approve the stipends. The district paid these extra stipends during October 2019, totaling approximately \$2,493, for 8 of the 62 employees reviewed. These stipends included additional pay for detention supervision, summer curriculum writing, substituting duties, and other additional tasks or support. While the Board meeting minutes authorized a total dollar amount for summer curriculum writing, the meeting minutes did not contain any detail of the rate of pay or personnel authorized for this stipend.

Central Office personnel indicated these duties were only temporary and not paid throughout the year like other duties so they did not include them on the approved salary schedules. They also indicated the temporary duties are assigned and approved by the school building principal and the superintendent.

- The district provides \$40 per month, mobile phone stipends to some employees that have not been established by district policy. In addition, the district does not have a formal documented process or criteria for determining which employees will receive the stipends. Mobile phone stipends totaled approximately \$15,280 for the 2019-2020 school year. District personnel indicated the Board approves the phone allowances when the school budget is approved, and employees that travel from building to building throughout the district receive them, but no one could provide documentation of this determination.
- Another payment to one employee was not supported and was questionable. In September 2019, the Board approved an additional payment of \$1,500 to an employee for working 10 extra days beyond his/her contract term for the 2018-2019 school year. Per the contract terms, the individual was to begin performance on August 1, 2018, and

¹ Due to the nature of the sample, the results of our review cannot be projected to the population.



Marshall Public Schools Management Advisory Report - State Auditor's Findings

complete performance to the satisfaction of the district on a date to be subsequently determined by mutual agreement of the parties but in no event beyond July 31, 2019. The contract does not specify the total number of days to be worked and district personnel could not provide supporting documentation of any additional work performed or the dates/times of the extra days worked. The employee was also awarded a new contract for the 2019-2020 school year and began receiving compensation per the new contract terms effective July 1, 2019. This contract should have covered any period of work after the 2018-2019 school year contract. Neither the Superintendent nor the Board required the employee to provide supporting documentation of the extra days worked before the Board approved the payment.

Board approval of all compensation, including stipends and salary schedules, is necessary to ensure all employees are treated fairly and equitably, and payments are reasonable. In addition, maintaining adequate supporting documentation is necessary to support all compensation decisions.

1.2 Review of payroll entries and manual calculations

District personnel did not adequately review payroll entries and timesheet calculations for accuracy, resulting in over- and underpayments to 4 of the 62 employees reviewed.

- The district paid two employees the incorrect amount for their extra duty positions because the District Bookkeeper/Payroll Clerk used the wrong rate from the Board approved pay schedule. In total, for the 2019-2020 school year, one employee was underpaid by \$1,252 and the other by \$714.
- The district paid one employee at the incorrect hourly rate, resulting in an overpayment of \$239 for the pay period reviewed.
- One employee erroneously calculated his/her total hours worked on his/her timesheet for an extra duty position and the error was not detected by the District Bookkeeper/Payroll Clerk or the employee's supervisor. As a result, the employee was overpaid \$40 for the pay period reviewed.

District personnel did not recognize the importance of performing independent reviews of the monthly payroll transactions prepared by the District Bookkeeper/Payroll Clerk before processing payroll and making disbursements. Also, the payroll process is not adequately segregated as discussed in MAR finding number 2.1. Adequate review of payroll disbursements is necessary to ensure all payroll transactions are accurate, accounted for properly, and salaries are calculated consistently in accordance to contracts and salary pay schedules. Without detailed reviews of payroll documentation there is less assurance payments to employees are accurate.



Marshall Public Schools
Management Advisory Report - State Auditor's Findings

Recommendations

The Board of Education:

- 1.1 Provide additional oversight and approval regarding compensation decisions and ensure all payments to employees are reasonable and have adequate supporting documentation.
- 1.2 Perform independent reviews of timesheets and payroll entries to ensure all payments to employees are accurate and paid in accordance to contract and salary schedules.

Auditee's Response

- 1.1 *The district will implement policy recommendations to require Marshall Public Schools (MPS) Board of Education approval of all stipends, to include identification of individuals receiving the pay and the amount expended. Stipends for detention and substitution work done by teachers will be added to the extra-duty salary schedule.*

The MPS Board of Education will adopt an annual policy listing the positions eligible for cell phone stipends. The individuals assigned to those positions and who are therefore eligible for the cell-phone stipend will be included in the minutes at the beginning of each fiscal year. Individual contracts or work agreements for eligible employees include the stipend and the amount. The positions for which a cell-phone stipend is paid are the superintendent, assistant superintendent, special education director, director of teaching and learning, principals, activities director, Saline County Career Center director, director of transportation, director of distribution, school resource officers, custodial director, maintenance director, technology personnel, bus mechanic, maintenance personnel, director of buildings and grounds, and social worker.

By hiring an additional Human Resources (HR) central office position, the district will provide additional oversight and approval regarding compensation decisions to ensure all payments to certificated and classified employees are reasonable and have adequate supporting documentation.

- 1.2 *By purchasing an electronic time clock system, the district will perform independent reviews of timesheets and payroll entries to ensure all payments to employees are accurate and paid in accordance to contract and salary schedules.*



Marshall Public Schools
Management Advisory Report - State Auditor's Findings

2. Accounting and Cash Handling Controls and Procedures

The district's handling of student and athletic fees and concession and bookstore receipts needs improvement. These receipts are at greater risk because a large portion is received in cash, and there are a variety of handling and record-keeping methods throughout the schools. As a result of control weaknesses, there is less assurance these receipts have been handled and accounted for properly. In March 2021, we reviewed cash controls and procedures at all district schools. The Central Office deposits all receipts for the school buildings with the exception of Marshall High School and the Saline County Career Center (SCCC). Personnel from those schools deposit those receipts.

2.1 Segregation of duties

The Board of Education and the Superintendent have not adequately segregated accounting duties or ensured documented supervisory or independent reviews over various financial accounting functions in the Central Office and the SCCC are performed.

The District Bookkeeper at the Central Office is responsible for most financial duties of the school district including receipting payments, preparing deposits, performing the bank reconciliations, and processing payroll. There is no independent review of receipt and deposit records, bank reconciliations, and payroll transactions and related reports to ensure the transactions are accurate and appropriate. The Administrative Assistant at the SCCC is responsible for most financial duties at the Careers Center including receipting payments and preparing deposits. No independent review of receipt and deposit records is performed to ensure all money collected was properly recorded and deposited timely.

District personnel indicated they lack the personnel necessary to adequately segregate duties. Proper segregation of duties helps ensure all transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of accounting and bank records should be performed.

2.2 Receipt procedures

Weaknesses exist in receipting, transmitting, and depositing of money received.

Receipt slips

School district employees do not consistently issue receipt slips. In addition, supporting documentation for receipts is not always complete and provided with the transmittals/deposits to the Central Office.

- Spainhower Primary and Benton Elementary school personnel do not issue receipt slips for money received. In addition, personnel at Eastwood Elementary, Northwest Elementary, Southeast Elementary, Bueker Middle School, Marshall High School, and the SCCC do not issue receipt slips for all money received and they do not always note the composition (cash, check, or money order) on the receipt slip. Also, Eastwood



Marshall Public Schools Management Advisory Report - State Auditor's Findings

Elementary personnel do not issue receipt slips immediately upon receipt or sequentially. Receipt slips are typically issued when the transmittal is prepared and backdated to reflect the date received. In addition, starting in the 2020-2021 school year, Northwest Elementary became the Northwest Therapeutic Learning Center and personnel stopped issuing receipt slips when the Secretary transferred to Benton Elementary.

- Receipt slips are not prenumbered at Bueker Middle School, Marshall High School, the SCCC, or the Central Office.
- Elementary school personnel do not provide adequate documentation (receipt slips or receipt logs) to support the receipts transmitted to the Central Office before deposit. In addition, Marshall High School and SCCC personnel deposit receipts, but do not provide adequate documentation to the Central Office to support these deposits.

These internal control weaknesses occurred because district officials indicated they did not recognize the need to develop standardized receipting procedures applicable for each school building within the district. As a result, the transmittals/deposits could not be reconciled to supporting documentation to ensure all payments received were transmitted or deposited.

Restrictive endorsement and depositing timely

District personnel do not always restrictively endorse checks immediately upon receipt and receipts are not always transmitted or deposited timely or intact.

- Bueker Middle School and SCCC personnel do not endorse checks received upon receipt. School personnel only endorse checks upon preparing the transmittal/deposit slip.
- Elementary and Marshall High School personnel do not always transmit receipts to the Central Office or deposit timely or intact. For example, \$595 transmitted from Eastwood Elementary to the Central Office on October 14, 2020 (deposited on October 15, 2020) included receipts for instruments collected from September 17, 2020. The school secretary indicated school personnel held these receipts until they received all funds for the related purchase and could place the order. In addition, Marshall High School personnel only deposit receipts once a month. School personnel indicated most receipts are collected online and they do not collect a significant number of receipts in person.

Conclusion

By issuing official prenumbered receipt slips in numerical order for all money received, recording the method of payment on the slips, reconciling the composition of receipts to the composition of deposits or transmittals, and restrictively endorsing checks upon receipt, district personnel can better account for all receipts and ensure they are properly deposited. In addition,



Marshall Public Schools Management Advisory Report - State Auditor's Findings

not transmitting and depositing money intact and timely and providing supporting documentation for transmittals and deposits increases the risk of loss, theft, or misuse of funds.

2.3 Event gate sales

Tickets are not issued to attendees of district athletic events or a tally sheet kept to count the number of attendees to reconcile collections to deposits. Without some method of determining attendance, there is no way for the district to reconcile collections to deposits and ensure all receipts are deposited. The district collected approximately \$27,000 in admissions fees for the 2019-2020 school year. District personnel indicated the outdoor events have multiple gates of entry, and it would be difficult to obtain an accurate number of attendees for these events.

Issuing tickets or maintaining a tally sheet to account for attendees and reconciling that information to the money collected is necessary to properly account for event gate receipts and the amount deposited.

2.4 Concessions and bookstore sales

The district does not reconcile concession or bookstore sales to deposits, nor require inventory records of items purchased, sold, and on hand to be maintained and reconciled to concession or bookstore receipts. The Bueker Middle School bookstore provides student classroom supplies for sale. The district collected approximately \$16,900 in concession sales for the 2019-2020 school year. District personnel could not determine the amount of bookstore sales because Bueker Middle School staff did not retain the 2019-2020 bookstore receipt records. They were unaware of the importance of performing these receipting and inventory reconciling procedures for the concessions or bookstore.

By maintaining an inventory of concession and bookstore merchandise purchased, sold, and on hand and reconciling concession and bookstore sales to deposits and inventory changes, district personnel can better ensure the inventory and amounts collected are properly accounted for.

2.5 Change and petty cash funds

The district does not have a list of approved change funds and the authorized balances, or a written policy regarding change funds. In addition, petty cash fund practices do not always comply with established administrative procedures. The Superintendent did not know which buildings had change and petty cash funds, and district officials were not aware of the need to monitor these funds. Cash counts performed on March 1, 2021, identified the following concerns:

- The Bueker Middle School, Marshall High School, and the SCCC do not maintain the change funds at constant amounts.
- The Marshall High School petty cash fund is not maintained separately from the change fund and district personnel were not sure of the



Marshall Public Schools Management Advisory Report - State Auditor's Findings

authorized amount for each fund. As a result, it is not possible to determine if purchase receipt slips and cash-on-hand total the authorized petty cash fund amount. The Marshall High School Activities Secretary indicated school personnel try to keep \$750 in the change/petty cash fund. The cash-on-hand (\$746) plus the total invoices/purchasing receipts (\$589) totaled \$1,335 at the time of our March 2021 cash count. The cash-on-hand exceeded the \$200 maximum allowed by policy for a petty cash fund.

- Marshall High School personnel do not maintain a petty cash ledger documenting receipts, disbursements, and fund balance, and as a result, it is not possible to perform required monthly reconciliations for the petty cash fund.

Maintaining a change fund at a constant amount and periodically counting and reconciling the fund to the authorized balance is necessary to safeguard this money from possible loss, theft, or misuse. The separation of the petty cash fund from the change fund is necessary to properly account for the money in each fund and demonstrate compliance with established petty cash procedures.

Per Administrative Procedure DJB-AP(1), all petty cash accounts must be reconciled monthly, cash-on-hand cannot exceed \$200, and the purchase receipt slips and cash-on-hand must always total the authorized fund amount. Maintaining a petty cash ledger that documents receipts, disbursements, and the balance of the petty cash fund is necessary to properly monitor the fund and to reconcile to the cash-on-hand.

Recommendations

The Board of Education:

- 2.1 Segregate the accounting duties to the extent possible and implement appropriate reviews and monitoring procedures.
- 2.2 Require the issuance of prenumbered receipt slips in sequential order for all student money received, indicate the method of payment, and ensure all receipts are transmitted/deposited intact and timely. In addition, account for the numerical sequence of receipt slips and restrictively endorse checks upon receipt. Ensure the composition of receipts is reconciled to the composition of amounts transmitted or deposited and provide the Central Office supporting documentation for transmittals and deposits.
- 2.3 Ensure gate receipts deposited for all events are reconciled to the paid attendance.



Marshall Public Schools
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- 2.4 Require inventory records of items purchased, sold, and on hand be maintained and ensure amounts collected from concession and bookstore sales are reconciled to deposits and changes in concession and bookstore inventory.
- 2.5 Develop written procedures for establishing and maintaining change funds that list the established funds and authorized amounts and requires maintaining the funds at their authorized amounts and periodic counting and reconciliation procedures. Establish a separate fund for petty cash when needed, maintain a petty cash ledger, and ensure petty cash practices comply with established administrative procedures.

Auditee's Response

2.1 *By hiring an additional HR central office position, the district will segregate the accounting duties to the extent possible and implement appropriate reviews and monitoring processes. The administrative assistant at the SCCC has been advised to have a second individual verify and count cash transactions and deposits.*

2.2 *The district has already implemented a newly established administrative procedure that requires the use of prenumbered receipt slips. These receipts will be issued in sequential order for all student money received and will indicate the method of payment. This procedure will ensure that all receipts are transmitted/deposited intact and in a timely fashion.*

The district has already implemented a new method of accounting for the numerical sequence of receipt slips and restrictively endorsing checks upon receipt.

The district will ensure the composition of receipts is reconciled each month to the composition of amounts transmitted or deposited and will provide the accounting department supporting documentation for transmittals and deposits.

2.3 *The district will implement an administrative procedure to ensure that gate receipts deposited for all events are reconciled to the paid attendance. The procedure will include:*

- the use of cameras in ticket booths,*
- implementing the use of a clicker for each paid ticket for attendance, and*
- keeping a list of those who are admitted at no charge.*



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Management Advisory Report - State Auditor's Findings

2.4 *The district will implement by an administrative procedure the following requirements prior to the opening of any district concession stand(s):*

- *a written inventory record to be maintained of items purchased, sold, and on hand,*
- *a comparison of the amounts collected from the concession stand and bookstore sales that reconciles deposits and changes in concession and bookstore inventories, and*
- *in the future, an adult will be required in the Bueker Middle School stand at all times.*

2.5 *The district will develop and implement administrative procedures to establish and maintain change funds that lists the established funds and the authorized amounts. The administrative procedure requires the maintenance of funds at their authorized amounts. Monthly counting and reconciling procedures are recorded in the procedure.*

Administrative Procedure DJB-AP(1) has been adopted by the Board of Education requiring that the regulations for petty cash accounts must be reconciled monthly, cash-on-hand cannot exceed \$200, and the purchase receipt slips and cash-on-hand must always total the authorized fund amount.

To maintain compliance with DJB-AP(1), principals will be expected to count, record the current amount in the petty cash fund, and report on the monthly reconciliation of these funds, so there remains \$200 on hand.

3. Procurement and Disbursement Procedures

District procurement and disbursement procedures and practices need improvement.

3.1 Procurement procedures and written contracts

The district has not periodically solicited proposals for professional services including legal services and audit services or formally evaluated those services. The district paid \$9,760 for legal services and \$11,950 for audit services during the 2019-2020 school year. The Superintendent indicated the district has used the same law firm and audit firm for the last 9 years. The Superintendent indicated the district did not obtain competitive proposals for audit services because the current contracted auditor is considered highly skilled as a school auditor. She also indicated the district did not obtain competitive proposals for legal services periodically because lawsuits extend



Marshall Public Schools Management Advisory Report - State Auditor's Findings

over many years. Also, district personnel indicated they received 2 bids for a carpet and installation purchase (\$5,031) for the SCCC conference room, but they could not locate and provide this supporting documentation. As a result, it is unclear whether a competitive bid was obtained, and if the school district received fair value by contracting with the lowest and/or best bidder. Also, the district did not have a written contract or agreement with the legal services provider or carpet vendor.

Administrative Procedure DJF-1-AP(1) indicates the district must competitively bid auditing services and select an auditor who meets the qualifications set by the Department of Elementary and Secondary Education (5 CSR 30-4.030). The policy also includes legal services in the definition of services to be bid. It defines competitive bidding as a process of obtaining products or services where the district contacts providers or advertises, and interested providers submit quotes, offers, bids, or sealed bids. It also requires employees making small purchases (more than \$3,500 but less than \$50,000) to obtain bids, quotes, or offers from at least 3 providers, and to provide the purchasing officer with the proper documentation, including which provider was chosen and the reasons for selecting that provider.

Soliciting proposals for professional services is a good business practice, helps provide a range of possible choices, and allows the district to make better-informed decisions to ensure necessary services are obtained from the best qualified provider after taking expertise, experience, and cost into consideration. Supporting documentation of bids obtained and the selection process is necessary to demonstrate compliance with policies and procedures. Clear and detailed written contracts are necessary to ensure all parties are aware of their duties and responsibilities, prevent misunderstandings, and ensure district funds are used appropriately and effectively. Section 432.070, RSMo, requires contracts for school districts to be in writing.

3.2 Reimbursement and petty cash disbursements

Employee reimbursement and petty cash disbursements do not always comply with established administrative procedures. The Superintendent did not know which buildings had petty cash funds and district personnel were not aware of the need to monitor these funds. During our cash counts at the Marshall High School on March 1, 2021, we identified the following:

- An employee improperly reimbursed herself a total of \$320 from July 2020 through February 2021 from the petty cash fund for various items purchased outside the district's normal procurement process. The employee used personal credit cards instead of the district-issued purchasing card to make these purchases and the items were either shipped to the employee's residence or picked up by the employee at the store. District personnel could not provide documentation to demonstrate the building principal and Central Office authorized these purchases in advance.



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- Two purchases (\$132 and \$85) exceeded the maximum \$50 threshold for petty cash purchases. The \$132 purchase was included in the \$320 reimbursed to the employee.

Administrative Procedure DJF-1-AP(1) indicates purchases may be made only through a purchase order, credit or purchasing card, or through petty cash, when appropriate. That policy indicates in rare circumstances when one of these methods of payment is not available, the district may reimburse an employee for a purchase made with the employee's personal funds. Employees should contact the district office prior to making a purchase outside the authorized methods to ensure reimbursement. Per Administrative Procedure DJB-AP(1), employees cannot distribute petty cash to themselves. This policy further provides examples of unacceptable uses of petty cash, including reimbursing an employee and purchases that exceed \$50. Failure to follow proper procedures regarding expenditure reimbursement can result in the loss, theft, or misuse of funds.

3.3 Purchasing card limits

The district does not monitor purchasing card transaction limits and limits for some individuals are excessive. The district determines the transaction limits when the cards are issued, but does not periodically review the limits.

The district currently has 20 purchasing cards assigned to various personnel. Monthly cycle limits range from \$5,000 to \$100,000. A review of the 20 employees' purchasing card transactions determined 2 employees had monthly cycle limits significantly greater than necessary to cover their actual credit card purchases. The District Bookkeeper and the Director of Transportation have a monthly credit limit of \$100,000; but neither made purchases over \$10,000 in any month during the 2019-2020 school year. The District Bookkeeper indicated her card was the only credit card the district had at one point, and it was checked out by various employees as needed. She further indicated the district, in prior years, used the card assigned to the Director of Transportation to purchase vehicles. While the district use of credit cards has declined, the spending limits have not been reduced accordingly.

Excessive or unneeded limits and purchasing ability create greater risk of abuse and potential large liabilities for the district. By periodically comparing the actual purchasing card activity of each employee to established individual transaction and monthly cycle limits and adjusting limits as needed, the district can strengthen control over the cards and reduce potential risks. Administrative Procedure DJF-1 indicates the Board has the responsibility to set the limits on the cards.



Marshall Public Schools
Management Advisory Report - State Auditor's Findings

Recommendations

The Board of Education:

- 3.1 Periodically solicit proposals for professional services, enter into written contracts, and maintain documentation to support purchasing decisions and demonstrate compliance with purchasing policies.
- 3.2 Ensure employee reimbursements and petty cash disbursements comply with the established administrative procedures.
- 3.3 Evaluate the credit limit on assigned purchasing cards and set the limits at what is necessary for an employee to perform his/her job duties and responsibilities.

Auditee's Response

- 3.1 *The district will solicit proposals for competitive bidding for legal and auditing services every three years, enter into written contracts, and evaluate those services prior to advertising for those professional services. The district will select an auditor who meets the qualifications set by the Department of Elementary and Secondary Education. The district will maintain documentation, including an evaluation, to support purchasing decisions and demonstrate compliance with purchasing policies.*
- 3.2 *The district will ensure employee reimbursements and petty cash disbursements comply with administrative procedures, particularly AP DJF-1-AP. The building principal will be held closely accountable for petty cash and the amount of money incoming and outgoing.*
- 3.3 *The limits on credit cards have been reviewed and, in the best interest of financial security, been lowered. The limits will be evaluated periodically to make sure employees can perform their job duties and responsibilities. Large expenditures may be approved, but on an as-needed basis.*

4. Board Meeting Minutes

Reasons cited in open meeting minutes for going into closed session did not reflect topics actually discussed and/or topics discussed were unallowable for 8 of 34 closed meetings held during the period July 1, 2019, through April 30, 2021.

For example, the July 2, 2020, and September 22, 2020, open meeting minutes indicated a closed meeting would be held to discuss topics including "legal actions or attorney communications." However, the closed meeting minutes did not document any discussion of legal actions or attorney communications. District officials indicated topics discussed but not voted on are not always documented in the closed meeting minutes. The August 20, 2019, closed meeting minutes documented discussions with the district



Marshall Public Schools
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financial auditor, but the open meeting minutes did not document the specific reason or section of law allowing this discussion to occur in a closed session. In addition, unallowable topics discussed included distance/virtual learning, a return to learning plan, and classroom organization.

Section 610.021, RSMo, lists the topics that may be discussed in closed meetings. Section 610.022, RSMo, mandates the discussion topics and actions in closed meetings must be limited to only those specifically allowed by law, and requires the specific reasons for closing a meeting by citation to a specific section of the Sunshine Law be announced publicly at an open meeting. To ensure compliance with state law and the public is accurately informed, the Board should only cite reasons for going into closed session it plans to discuss. Section 610.022.3, RSMo, requires the discussion topics and actions in closed meetings must be limited to only those specifically allowed by law as announced in the justification for closing the meeting.

Recommendation

The Board of Education ensure specific reasons for closing a meeting are documented in the open minutes, ensure only topics allowed by state law are discussed in closed meetings, and discussions are limited to the specific reasons cited for closing the meeting.

Auditee's Response

The Board of Education will ensure specific reasons for closing a meeting are documented in the open minutes, ensure only topics allowed by state law are discussed in closed meetings, and discussions are limited to the specific reasons cited for closing the meeting.

5. Electronic Data Security

Controls over district computers are not sufficient. As a result, school records are not adequately protected and are susceptible to unauthorized access or loss of data.

5.1 User accounts

District officials have not established sufficient controls for maintaining user accounts for accessing system resources. After we discussed this concern with district officials, they initiated a review of system access and identified 5 former employees with access to the accounting system. District officials subsequently had this access removed. One of the 5 former employees had access to the system for more than 3 years after his/her employment ended and the other 4 former employees had access from 3 to 20 months after their employment ended. District personnel indicated they typically make the user account inactive upon termination, but do not immediately delete the user account and had overlooked deactivating and/or deleting the user accounts for these 5 former employees. The system report provided did not indicate which accounts were inactive and district personnel indicated there is no report available to indicate when a user account is made inactive and/or deleted.

Without effective procedures to remove access, terminated employees could continue to have access to critical or sensitive resources or have opportunities



Marshall Public Schools Management Advisory Report - State Auditor's Findings

to sabotage or otherwise impair district operations or assets. The failure to timely remove access for terminated employees increases the risk of unauthorized access and may compromise the confidentiality and integrity of district data.

5.2 User access

The Superintendent, Assistant Superintendent, District Bookkeeper, Accounts Payable Clerk, and Director of Special Services have more access in the accounting system than required for their job duties. They all have access to both view and change data for every area of the system; including financial and payroll data when their job duties are limited to specific financial functions. For example, the District Bookkeeper is responsible for entering and processing payroll, but she also has the ability to create a new employee and add or alter an employee's rate of pay in the system. District personnel indicated they have not performed a review evaluating system user access needs to their assigned responsibilities. Without limiting user access, the district cannot ensure proper segregation of duties is in place over the functions of entering, approving, and reporting the data.

Good internal controls require that users be allocated the minimum access rights necessary to perform their assigned job functions, and that access to security functions be explicitly assigned. Allowing users access to the accounting system in excess of what is required for their job responsibilities increases the risk of improper activity occurring.

Recommendations

The Board of Education:

- 5.1 Ensure user access is promptly deleted following termination of employment.
- 5.2 Limit users access rights in the accounting system to only what is necessary to perform their job duties and responsibilities, and ensuring proper segregation of duties.

Auditee's Response

- 5.1 *Users are disabled and made inactive from the accounting system when they leave the district. After reviewing the recommendation from the SAO, the inactive accounts are now deleted.*
- 5.2 *The district will evaluate and limit users' access rights in the accounting system to only what is necessary to perform their assigned job functions and responsibilities and ensure proper segregation of duties. Access will be allowed only when necessary for cross-training purposes.*

Marshall Public Schools

Organization and Statistical Information

The Marshall Public Schools is located in Saline County.

In the 2019-2020 school year, the Marshall Public Schools had one early childhood center (grades PK), four elementary schools (grades K-4), one middle school (grades 5-8), one high school (grades 9-12), and one careers center. In the 2020-2021 school year, the school district reorganized its elementary school buildings and it currently has one early childhood center (grades PK-1), three elementary schools (grades 2-4), and one therapeutic learning center. Enrollment was approximately 2,645 students for the 2019-2020 school year. The district employed 371 full- and part-time employees at June 30, 2020.

The Marshall Public Schools has been classified under the Missouri School Improvement Program as "Accredited" by the Missouri Department of Elementary and Secondary Education.

School Board

An elected board acts as the policy-making body for the district's operations. The board's seven members serve 3-year terms without compensation. Board members at June 30, 2020, were:

Dr. Erin Meyer, President
Harry Carrell, Vice President
Ed Harper, Member
Bryon Jacques, Member
Ellen Lance, Member
Matt Smith, Member
Christy Varner, Member

Superintendent

The district's superintendent at June 30, 2020, was Dr. M. Carol Maher and her annual compensation was \$159,885 including an annual salary, retirement account, and costs associated with health, dental, and vision insurance coverage. In addition, Dr. Maher receives a \$480 cell phone stipend (\$40 per month). The superintendent's compensation, with the exception of the phone stipend, is established by the Board.

Financial Activity

A summary of the district's financial activity obtained from the financial statement audit report for the year ended June 30, 2020, follows:



Marshall Public Schools Organization and Statistical Information

MARSHALL PUBLIC SCHOOLS **STATEMENT OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES IN** **FUND BALANCES ARISING FROM MODIFIED CASH TRANSACTIONS - ALL GOVERNMENTAL FUND TYPES** **YEAR ENDED JUNE 30, 2020**

	Governmental Fund Types			
	General (Incidental) Fund	Special Revenue (Teachers') Fund	Capital Projects Fund	Total Governmental Funds
REVENUES COLLECTED:				
Local	\$ 6,530,019	\$ 2,907,857	\$ 239,605	\$ 9,677,481
County	2,657,591	160,260	-	2,817,851
State	823,087	10,076,554	764,744	11,664,385
Federal	1,614,130	704,357	-	2,318,487
Received from other districts	-	444,083	-	444,083
Total Revenues Collected	11,624,827	14,293,111	1,004,349	26,922,287
EXPENDITURES PAID:				
Regular instruction	653,694	8,266,919	17,415	8,938,028
Special instruction	897,794	2,037,837	-	2,935,631
Vocational instruction	134,724	1,077,976	15,090	1,227,790
Student activities	836,814	324,784	-	1,161,598
Payments to other districts	-	1,349,902	-	1,349,902
Student support services	846,490	647,299	733	1,494,522
Instructional support services	237,374	321,338	11,874	570,586
Board of Education services	428,650	-	-	428,650
Executive administration	345,377	812,832	48,468	1,206,677
Building level administration	476,716	1,219,135	-	1,695,851
Business/central services	8,211	-	-	8,211
Operation of plant	2,853,545	7,791	21,058	2,882,394
Pupil transportation	928,055	-	87,583	1,015,638
Food services	970,252	-	3,436	973,688
Facilities acquisition and construction	-	-	1,255,955	1,255,955
Principal retirement	-	-	545,000	545,000
Interest and fees	-	-	164,674	164,674
Adult education and community services	340,465	199,264	-	539,729
Total Expenditures Paid	9,958,161	16,265,077	2,171,286	28,394,524
EXCESS/(DEFICIT) OF REVENUES COLLECTED OVER EXPENDITURES PAID	<u>1,666,666</u>	<u>(1,971,966)</u>	<u>(1,166,937)</u>	<u>(1,472,237)</u>
OTHER FINANCING SOURCES/(USES):				
Transfers	(2,101,452)	1,971,966	129,486	-
Total Other Financing Sources (Uses)	<u>(2,101,452)</u>	<u>1,971,966</u>	<u>129,486</u>	<u>-</u>
EXCESS/(DEFICIT) OF REVENUES COLLECTED AND OTHER FINANCING SOURCES OVER EXPENDITURES PAID AND OTHER FINANCING USES	<u>(434,786)</u>	<u>-</u>	<u>(1,037,451)</u>	<u>\$ (1,472,237)</u>
FUND BALANCES, BEGINNING OF YEAR	<u>4,936,971</u>	<u>-</u>	<u>4,653,137</u>	
FUND BALANCES, END OF YEAR	<u>\$ 4,502,185</u>	<u>\$ -</u>	<u>\$ 3,615,686</u>	



Nicole Galloway, CPA

Missouri State Auditor

FOLLOW-UP REPORT ON AUDIT FINDINGS

City of Monroe City

Report No. 2021-072

September 2021

auditor.mo.gov

City of Monroe City

Follow-Up Report on Audit Findings

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*Includes selected findings



NICOLE GALLOWAY, CPA

Missouri State Auditor

To the Honorable Mayor
and
Members of the Board of Aldermen
Monroe City, Missouri

We have conducted follow-up work on certain audit report findings contained in Report No. 2020-029, *City of Monroe City* (rated as Poor), issued in June 2020, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings for which follow up is considered necessary, and inform the city about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
 - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
 - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
 - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
 - Not Implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

As part of the AFTER work conducted, we reviewed documentation provided by the City Clerk and held discussions with the Mayor and City Clerk to verify the status of implementation for the recommendations. Documentation provided by the city included Board meeting minutes, financial records, and other pertinent documents. This report is a summary of the results of this follow-up work, which was substantially completed during June 2021.

Nicole R. Galloway, CPA
State Auditor

City of Monroe City

Follow-Up Report on Audit Findings

Status of Findings

1. Water and Sewer Systems Contract	The city did not perform a cost-benefit analysis to determine if any cost savings would result prior to contracting with a private company in June 2018 to operate and maintain the water and sewer systems.
Recommendation	The Board of Aldermen ensure a cost-benefit analysis is prepared when making significant management decisions.
Status	In Progress The city's contract with its water and sewer system contractor does not expire until 2024. The city is currently in the process of constructing a new sewer plant and contracted with an engineer to help evaluate its options in regards to providing water services. The city has not yet made a decision as to how water services will be provided once the current contract expires.
2. Restricted Assets	The city had not established adequate procedures to ensure restricted monies were expended only for intended purposes.
2.1 Utility transfers	The Board had no documentation of any discussions held or the basis for determining administrative fees and franchise taxes paid and transfers out made from the Electric, Gas, Water, and Sewer Funds to the General Fund totaling over \$1.25 million during the year ended September 30, 2018.
Recommendation	The Board of Aldermen ensure any future payments from the Electric, Gas, Water, and Sewer Funds to the General Fund represent reimbursement of actual costs of operations. In addition, determine the value of government services being offset by the utility transfers, maintain documentation to support the amounts transferred, and evaluate the effect on the General Fund.
Status	Not Implemented The city made payments from the Electric, Gas, Water, and Sewer Funds to the General Fund totaling \$741,936 during the year ended September 30, 2020. The city has not determined the value of government services being offset by the utility transfers, has not documented support for the amounts transferred, and has not evaluated the effect on the General Fund. The Mayor indicated the city cannot implement the recommendation without significantly cutting services and expenditures.
2.2 Industrial Development Fund loan	The city used restricted utility money in the Electric and Gas Funds to make 2 loans totaling \$788,000 to the Industrial Development Fund. At September 30, 2018, the Industrial Development Fund owed the Gas Fund \$644,000.



City of Monroe City
Follow-up Report on Audit Findings
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Recommendation	The Board of Aldermen repay the amounts due to the Gas Fund from the Industrial Development Fund and ensure restricted electric, gas, water, and sewer funds are only used for their intended purposes.
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Status	Implemented The Industrial Development Fund repaid the Gas Fund \$644,000 in March 2021.
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3.1 Utilities - Utility rates	City officials could not provide documentation that a formal review of electric, water, and sewer rates had ever been performed. In addition, the last formal review of natural gas rates occurred in 2000. As a result, there is less assurance the utility rates were set at an appropriate level.
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Recommendation	The Board of Aldermen ensure a statement of costs is prepared to support changes in utility rates and document formal reviews of utility rates periodically to ensure revenues are sufficient to cover all costs of providing these services.
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Status	Partially Implemented The city's water and sewer systems contractor performed a water and sewer rate study for the city in February 2020. The Board passed an ordinance adding a flat rate to both water and sewer bills in November 2020. However, the flat rate for water is more than the rate recommended by the study and the flat rate for sewer is less than the rate recommended by the study. As a result, the city will likely not generate enough sewer revenues to cover costs and will likely generate more water revenues than needed to cover costs. The City Clerk indicated the sewer rates will be adjusted again once construction of the new sewer plant is completed which is expected to be in 2022 or 2023. The city has not performed a formal review of electric and natural gas rates.
--------	--

3.2 Utilities - Non-monetary adjustments and utility billings	Controls over non-monetary adjustments posted to customer utility accounts and utility billings needed improvement. The City Administrator made 205 non-monetary adjustments totaling \$8,575,924 (120 percent of utility revenues), during the year ended September 30, 2018, to reduce customer account balances.
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The City Administrator, who also had the ability to receipt utility payments to the financial accounting system, was responsible for posting non-monetary adjustments to customer utility accounts. These adjustments were not reviewed and approved by someone independent of the billing process before or after they were posted to the system.

Five of 11 non-monetary adjustments reviewed occurred because errors were not caught by the City Administrator during her review of utility billings prior



City of Monroe City
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to mailing. In addition, city officials did not retain documentation to support the reasons for any of the adjustments reviewed.

Recommendation

The Board of Aldermen ensure all non-monetary adjustments are properly approved and compared to actual changes posted to the utility system, and documentation of reasons for all non-monetary adjustments is retained. In addition, ensure utility billings are reviewed for accuracy prior to mailing.

Status

Partially Implemented

The City Clerk maintains documentation of reasons for all non-monetary adjustments and she reviews all utility billings for accuracy prior to mailing. However, the Board does not approve non-monetary adjustments or compare them to actual changes in the utility system.

3.3 Utilities - Utility losses

The City Administrator did not review and investigate significant utility losses identified in the monthly reports on electric, gas, water, and sewer operating statistics.

Recommendation

The Board of Aldermen review and investigate significant utility losses.

Status

In Progress

The City Clerk indicated this function was performed by the City Administrator who left employment with the city in September 2020. The City Clerk added she is in the process of obtaining training to adequately review the monthly utility operating statistics reports.

3.4 Utilities - Payment extensions and payment plans

The city policies and procedures for utility customers with delinquent utility bills who had requested payment extensions and payment plans did not include procedures to determine how the payment amount was established or the approval process for these arrangements. In addition, city personnel did not track these arrangements and did not retain copies of written payment plans once the delinquent utility bill had been paid.

Recommendation

The Board of Aldermen amend the utility collection policy to include procedures and requirements for payment arrangements. In addition, signed written agreements should be retained to support all payment arrangements.

Status

Implemented

The city amended its utility collection policy in April 2020 and it now includes procedures and requirements for payment arrangements. In addition, we reviewed signed written agreements for those utility customers who are currently on payment plans and we reviewed one written agreement for a



City of Monroe City
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utility customer that paid the delinquent amount in full. We noted no concerns with these agreements or the amended utility collection policy.

4. Written Contracts

The city's contracts with some entities, including the Mosswood Golf and Recreation Association and the Monroe City Area Fire Protection District (FPD), had not been updated in many years and did not adequately define each party's responsibilities. In addition, the city did not have written contracts with some service providers and certain outside parties, including its economic developer, attorney, and vendor providing brush and debris storage and removal.

Recommendation

The Board of Aldermen enter into clearly written contracts defining services provided and benefits received that are updated periodically.

Status

Partially Implemented

The city has entered into new contracts with the Mosswood Golf and Recreation Association and the FPD. However, the city's contract with the FPD does not address the accounting duties and other services the city provides to the FPD. In addition, the city has entered into written contracts with its current economic development vendor and its attorney. However, the city has not entered into a written contract for brush and debris storage and removal.

5. Real Estate Transactions
and Economic
Incentives

Policies and procedures for real estate transactions and economic incentives needed improvement.

5.1 Real estate transactions

The city did not have a long-range plan for the sale or development of its real estate holdings. In addition, city officials did not document reasons for the purchase of real estate and did not generally obtain appraisals prior to purchasing or selling real estate.

Recommendation

The Board of Aldermen develop plans, including a cost-benefit analysis, for the use of city-owned property, and ensure independent appraisals are obtained prior to the purchase or sale of real estate.

Status

Not Implemented

The city has not developed plans, including a cost-benefit analysis, for the use of city-owned property. In addition, the city did not obtain an independent appraisal prior to the sale of land for \$125 (the original cost to the city when purchased in 1925) to a school district in February 2021.

5.2 Economic incentives

The city did not have ordinances for approved financial incentives granted to two businesses.



City of Monroe City
Follow-up Report on Audit Findings
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Recommendation	The Board of Aldermen adopt an ordinance detailing economic incentives offered to businesses located in or relocating to the city.
Status	In Progress The Board adopted an ordinance for the utility incentive program. The Board has not adopted an ordinance for the incentive offered to the business in the industrial park. However, this business has not yet submitted any claims for reimbursement.
6.1 Accounting Controls and Procedures - Segregation of duties	The Board had not adequately segregated accounting duties or ensured documented supervisory or independent reviews of work completed by city administrative office personnel were performed.
Recommendation	The Board of Aldermen segregate the accounting duties. If proper segregation cannot be achieved, ensure documented independent or supervisory reviews of detailed accounting and bank records are performed.
Status	Not Implemented The City Administrator left employment with the city in September 2020. The City Clerk indicated the city does not currently have sufficient staffing to adequately segregate duties. The City Clerk is currently performing the City Administrator's duties in addition to her own duties. An independent review of detailed accounting and bank records is not being performed.
7. Procurement Procedures	City personnel did not always solicit competitive bids or proposals for goods or services as required by city code, and some professional services were obtained without benefit of a competitive selection process. City personnel indicated some of these purchases were not bid because procurement was arranged by the Mosswood Golf and Recreation Association.
Recommendation	The Board of Aldermen ensure city officials competitively procure major purchases in accordance with the city code and maintain documentation of decisions made and require the Mosswood Golf and Recreation Association to comply with the city's procurement rules for items the city will be reimbursing the association for. In addition, establish a policy to address the procurement of professional services.
Status	Partially Implemented The Mosswood Golf and Recreation Association obtained bids for seed, fertilizer, and weed control chemicals as required in its new contract with the city. In addition, we reviewed Board meeting minutes between June 2020 and June 2021 and noted the Board solicited bids and proposals several times



City of Monroe City
Follow-up Report on Audit Findings
Status of Findings

during the past year. However, the minutes did not indicate why the lowest bidder was not selected for mowing at city parks and for the pool roof repairs.

We also reviewed a detailed report of disbursements from June 2020 to June 2021 and noted 2 purchases requiring bids were not mentioned in the minutes:

- Additional pool roof repairs that were not included in the original bid specifications totaling \$6,800 were approved without obtaining bids or formal Board approval. The City Clerk indicated this was an emergency purchase.
- Bids were not solicited for water tower repairs totaling \$17,408.

In addition, the city has not established a policy to address the procurement of professional services.

8. Fire Service Billing and Collection Procedures	The city's billing and collection procedures provided for the FPD needed improvement. The city performed all accounting duties for the FPD, including billing a yearly membership fee and billing for calls for services provided.
---	--

8.1 Fire service fees and costs	The fee schedule used by the city for membership and service call billings had not been revised by the city and the FPD's Board in many years. In addition, the city and the FPD's Board did not have documentation supporting the basis for the fees charged.
---------------------------------	--

Recommendation	The Board of Aldermen work with the Monroe City Area Fire Protection District Board to establish procedures to adequately track costs for providing fire services, monitor and analyze these costs on a periodic basis, and revise the fee schedule if necessary.
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Status	Not Implemented The city has not established procedures to tracks costs of providing fire services, has not monitored or analyzed these costs, and has not revised the fee schedule.
--------	--

8.2 Billing and collection	The city did not prepare or send bills for all billable calls. For 13 of 27 billable calls, the City Administrator could not explain why billings did not occur. In addition, the city did not maintain records of outstanding billings or pursue collection of those accounts receivables.
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Recommendation	The Board of Aldermen prepare and send bills for all billable calls, and work with the Monroe City Area Fire Protection District Board to develop written policies and procedures outlining specific steps and criteria to be followed for billing and collection activities.
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City of Monroe City
Follow-up Report on Audit Findings
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Status

Partially Implemented

We reviewed the spreadsheet of fire calls made from June 2020 to March 2021. For 31 calls, the spreadsheet did not adequately explain why the calls were not billed. The City Clerk explained to us why 30 of these calls were not billed and subsequently provided an updated spreadsheet with the explanations. The city only received payment for 1 of 23 calls billed (\$250) and has not received \$16,000 in revenues for the remaining 22 unpaid billed calls. The city has not developed written policies and procedures for billing and collection activities.

9. Payroll Controls and Procedures

Payroll controls and procedures needed significant improvement.

9.1 Bonuses

The Board approved year-end bonus payments to all full-time employees in violation of the Missouri Constitution.

Recommendation

The Board of Aldermen discontinue paying employee bonuses.

Status

Not Implemented

The city paid \$2,422 in year-end bonus payments in December 2020 as authorized by the Board.

9.2 Timesheets

Employees were not required to sign timesheets. In addition, the timesheets of supervisors including the City Administrator and City Clerk were not independently reviewed or approved.

Recommendation

The Board of Aldermen ensure timesheets are properly signed and approved.

Status

Partially Implemented

We reviewed timesheets for the pay period ending June 6, 2021, and noted all timesheets were signed by a supervisor with the exception of the City Clerk's timesheet that was not reviewed or signed by Mayor. In addition, several employees did not sign their timesheets.

10. Closed Meetings

The Board did not ensure compliance with the Sunshine Law for closed meetings. The Board discussed some items in closed meetings that were not allowed by law, and sometimes discussed issues other than the topics cited in the open minutes for going into a closed meeting.

Recommendation

The Board of Aldermen ensure only topics allowed by state law are discussed in closed Board meetings, the specific section of law allowing the closure is announced publicly and recorded in the minutes, and discussions in closed



City of Monroe City
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meetings are limited to only those specific reasons cited for closing the meeting.

Status

Implemented

We reviewed the open and closed meeting minutes from June 2020 to June 2021. For all 6 of the closed meetings held during this period, the section of law the meeting was closed under and the topics discussed in the closed meetings were allowed and agreed to the reasons for closing the meetings.

11.1 Budgets and Ordinances
- Budgets

The city budgets prepared for the years ended September 30, 2017, 2018, and 2019, did not include all required elements. The budget documents did not include a budget message, budget summary, and the financial activity and balances of the city's indebtedness.

Recommendation

The Board of Aldermen prepare annual budgets that contain all information required by state law.

Status

Not Implemented

The city's budget for the year ending September 30, 2021, did not include a budget message, budget summary, and the financial activity and balances of the city's indebtedness.

12. Electronic Data Security

The Board had not established sufficient controls to reduce the risk of unauthorized access to computer systems and electronic data. As a result, city records were not adequately protected and are susceptible to unauthorized access or loss of data.

12.1 User identifications and
passwords

The Administrative Assistants, City Clerk, and City Administrator shared the same user identification and password for 2 shared computers used for issuing receipt slips from the accounting system. In addition, passwords for employees in the administrative office, police department, and fire department were not required to contain a minimum number of characters and employees in the fire department were not required to change passwords periodically.

Recommendation

The Board of Aldermen require each employee to have his/her own user identification and password with a minimum number of characters, that is periodically changed. In addition, stop allowing employees to share access credentials on certain computers.

Status

Partially Implemented

Passwords for employees in the administrative office and police department are now required to contain a minimum number of characters and be changed



City of Monroe City
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Status of Findings

periodically. The city is in the process of updating its utility system to a web-based system. Once this upgrade is complete, each administrative office employee will have a unique user identification and password. In addition, passwords are required to contain a minimum number of characters for the fire department's computers; however, they are not required to be changed periodically.

12.2 Security controls

Security controls were not in place to lock the City Administrator, City Clerk, Administrative Assistants, and Fire Chief's computers after a certain period of inactivity. In addition, the fire department did not have security controls in place to lock computers after a specified number of incorrect logon attempts.

Recommendation

The Board of Aldermen require city computers have security controls in place to lock each computer after a certain period of inactivity and a specified number of incorrect logon attempts.

Status

Partially Implemented

Security controls are now in place to lock administrative office and police department employees' computers after a certain period of inactivity and a specified number of incorrect logon attempts. However, security controls have not been implemented for the Fire Chief and fire department computers.



Nicole Galloway, CPA

Missouri State Auditor

**Federal Funding
for COVID-19 Response
June 2021**

Report No. 2021-071

September 2021

auditor.mo.gov

Federal Funding for COVID-19 Response

June 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance in the month of June 2021 for the Coronavirus Disease 2019 (COVID-19) emergency and the cumulative financial activity since the state began receiving funding in April 2020.

In March, April, and December 2020 and March 2021, Congress passed several legislative measures signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities during the COVID-19 emergency. The funding received by or made available to Missouri state government agencies will help pay for the state's emergency response to COVID-19 and provides (1) additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, and (2) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. Some funding authorized in the legislation also went directly to local government entities, healthcare facilities, and colleges and universities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In June, the state spent \$377.8 million from federal COVID-19 assistance (Appendix A). Through the end of June, the state has received \$4.51 billion and spent \$4.2 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$1.043 billion) and funding passed through to counties and the City of St. Louis (\$521 million). Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes.

Nicole R. Galloway, CPA
State Auditor

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Missouri has been awarded federal funding under the following federal laws enacted in March, April, and December 2020 and March 2021:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116-123; H.R. 6074)
- Families First Coronavirus Response Act (Public Law 116-127; H.R. 6201)
- Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136; H.R. 748, as amended)
- Paycheck Protection Program and Health Care Enhancement Act (Public Law 116-139; H.R. 266)
- Consolidated Appropriations Act, 2021 (Public Law 116-260; H.R. 133)
- American Rescue Plan Act of 2021 (Public Law 117-2, H.R.1319)

The Coronavirus Preparedness and Response Supplemental Appropriations Act provides for grants to or cooperative agreements with states to carry out surveillance, epidemiology, laboratory capacity, infection control, mitigation, communications, and other preparedness and response activities. The state has been awarded as of June 30, 2021, approximately \$18.8 million under this act for additional or new funding under various federal grant programs. Part of this funding went directly to community health centers from the federal government. Each grant program has a separate time limit on use of the funding.

The Families First Coronavirus Response Act provides Missouri a 6.2 percent Federal Medical Assistance Percentage (FMAP) increase beginning January 1, 2020, for the state's Medicaid program (MO HealthNet) and other applicable programs. The state's FMAP percentage was approximately 66 percent prior to this act.¹ The increased FMAP is available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. To qualify for the temporary FMAP increase, Missouri must:

¹ The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to this act.

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- Maintain eligibility standards, methodologies, or procedures that are no more restrictive than what the state had in place as of January 1, 2020, (maintenance of effort requirement).
- Not charge premiums that exceed those that were in place as of January 1, 2020.
- Cover, without impositions of any cost sharing, testing, services, and treatments including vaccines, specialized equipment, and therapies related to COVID-19.
- Not terminate individuals from Medicaid if such individuals were enrolled in the program as of the date of the beginning of the emergency period, or become enrolled during the emergency period, unless the individual voluntarily terminates eligibility or is no longer a resident of the state (continuous coverage requirement).

Under the Families First Coronavirus Response Act, the state has also been awarded as of June 30, 2021, approximately \$36.7 million of additional or new funding under various federal grant programs for meal assistance, food subsidies, and administrative costs. Each grant program has a separate time limit on use of the funding.

The CARES Act specifies that payments provided to the state from the Coronavirus Relief Fund² may only be used to cover costs that (1) are necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the budget most recently approved as of March 27, 2020, (the date of enactment of the CARES Act) for the state; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The Consolidated Appropriations Act, 2021 extended the time for use of the funding to December 31, 2021.

The state has received approximately \$2.38 billion in Coronavirus Relief Fund assistance including nearly \$173.5 million for St. Louis County and \$122.7 million for Jackson County.³ Twenty-five percent of the remaining state share (approximately \$521 million) was distributed to other counties in the state and the City of St. Louis based on population. In July 2020, the Department of the Treasury Office of Inspector General (OIG) issued interim and quarterly reporting requirements for Coronavirus Relief Fund payments. The OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of these payments.

² From the U.S. Department of the Treasury, CFDA number 21.019.

³ The funding for Jackson County and St. Louis County went directly to those local governments from the federal government.

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Eligible expenditures for Coronavirus Relief Fund assistance include, but are not limited to, payment for:⁴

1. Medical expenses such as:
 - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
 - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
 - Costs of providing COVID-19 testing, including serological testing.
 - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
 - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.
2. Public health expenses such as:
 - Expenses for communication and enforcement by state, territorial, local, and tribal governments of public health orders related to COVID-19.
 - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.
 - Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency.
 - Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
 - Expenses for public safety measures undertaken in response to COVID-19.
 - Expenses for quarantining individuals.
3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially

⁴ U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4184, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

dedicated to mitigating or responding to the COVID-19 public health emergency.

4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
 - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
 - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
 - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
 - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
 - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
 - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.
5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
 - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
 - Expenditures related to a state, territorial, local, or tribal government payroll support program.
 - Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.
6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy CARES Act eligibility criteria.

The state may also use Coronavirus Relief Fund assistance to meet immediate cash management needs provided that the full amount of the payment is used

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to cover necessary expenditures.⁵ If the state has not used the Coronavirus Relief Fund assistance it has received to cover costs that were incurred by December 31, 2021, as required by federal law, those funds must be returned to the federal government.

The General Assembly has authorized the Office of Administration (OA) to transfer up to \$750 million in Coronavirus Relief Fund assistance from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. Any transferred funds must be repaid to the State Emergency Management Federal Stimulus Fund prior to June 30, 2021. At June 30, 2021, no transferred funds remained outstanding.

Under the CARES Act, the state has also been awarded as of June 30, 2021, approximately \$3.65 billion of additional or new funding under other various federal grant programs for assistance for public schools, institutions of higher education, and healthcare facilities; child care and family services; health care worker training programs; public health education; expanded telehealth services; and numerous other assistance services or benefits. A significant part of this funding went directly to local governments or the awarded entity. Each grant program has a separate time limit on use of the funding.

The Paycheck Protection Program and Health Care Enhancement Act provides funding to states for expanded COVID-19 testing. Under the act, the state has been awarded approximately \$166 million with some of this funding going directly to rural health departments from the federal government.

Under the Consolidated Appropriations Act, 2021, the state has been awarded as of June 30, 2021, approximately \$2.81 billion of additional or new funding under various federal grant programs for emergency rental assistance, elementary school and higher education funding, virus testing, vaccine preparedness, transportation funding, meal assistance, child care, behavioral health services, and administrative costs. Each grant program has a separate time limit on use of the funding.

Under the American Rescue Plan Act of 2021, the state has been awarded as of June 30, 2021, approximately \$10.45 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child

⁵ U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4194, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

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care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. In June, the state received \$115.6 million through this act and spent the \$13.8 million received in May for housing assistance. This financial activity is not presented in the appendixes. American Rescue Plan Act financial activity will be presented in a separate series of monthly reports beginning later this year.

In June, the state spent \$377.8 million from federal COVID-19 assistance (Appendix A). Through the end of June, the state has received \$4.51 billion and spent \$4.2 billion from this assistance. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$1.043 billion) and funding passed through to counties and the City of St. Louis (\$521 million).

Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes. The state will be responsible for monitoring use of the funding it passes through to local governments. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation are presented in Appendix C.

Appendix A

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
June 1, 2021, through June 30, 2021

	Unaudited						
	Beginning			Returned to			Ending
	Fund Balance	Receipts	Disbursements	Federal	Transfers In	Transfers Out	Fund Balance
Coronavirus Emergency Supplemental Fund	\$ 11,658,699	1,663	2,942	0	0	1,482	11,655,938
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ¹	0	61,827,269	61,827,269	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	73,067	125,129	102,454	0	0	0	95,742
Department of Elementary and Secondary Education Federal Emergency Relief Fund	15,529	220,035,861	220,043,774	0	0	0	7,616
Department of Higher Education and Workforce Development Federal Stimulus Fund	0	76,179	76,179	0	0	0	0
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	0	3,594,012	3,594,012	0	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	2	1,558,660	1,558,660	0	0	0	2
Department of Public Safety Federal Stimulus Fund	4,255,199	0	0	0	0	0	4,255,199
State Emergency Management Federal Stimulus Fund	211,629,375	3,297,991	59,557,581	0	0	7,698,179	147,671,606
Department of Mental Health Federal Stimulus Fund	12,894,424	841,636	441,044	0	0	13,294,739	277
Department of Health and Senior Services Federal Stimulus Fund	2,352,879	7,729,063	9,468,858	0	0	113,474	499,610
Department of Social Services Federal Stimulus Fund	129,492	7,608,784	7,569,759	0	0	0	168,517
Department of Natural Resources Federal Stimulus Fund	0	130,685	130,685	0	0	0	0
Office of Lieutenant Governor Federal Stimulus Fund	31,200	256,546	287,746	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	815,532	13,044,934	13,134,110	0	0	144,684	581,672
Secretary of State Federal Stimulus Fund	10,966	0	10,966	0	0	0	0
Total all Funds	\$ 243,866,364	320,128,412	377,806,039	0	0	21,252,558	164,936,179

¹ This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during fiscal year ended June 30, 2021 as disbursements, due to changes in the appropriation process in this fiscal year for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal Funding for COVID-19 Response Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds Cumulative Results through June 30, 2021

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Secretary of State Election Administration Improvements Fund ¹	\$ 3,801,643	3,612,181	189,462	0	0	0
Coronavirus Emergency Supplemental Fund	11,670,580	9,671	0	0	4,971	11,655,938
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ²	1,042,947,095	1,042,947,095	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	74,115,853	74,020,111	0	0	0	95,742
Department of Elementary and Secondary Education Federal Emergency Relief Fund	395,854,400	395,846,784	0	0	0	7,616
Department of Higher Education and Workforce Development Federal Stimulus Fund	254,968	254,968	0	0	0	0
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	23,643,000	23,643,000	0	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	25,069,432	25,069,430	0	0	0	2
Office of Administration Federal Stimulus Fund	521,241,978	521,093,744	0	66,711	214,945	0
Department of Public Safety Federal Stimulus Fund	8,310,170	1,982,221	0	0	2,072,750	4,255,199
State Emergency Management Federal Stimulus Fund ³	1,970,893,301	1,383,999,861	0	265,090,805	704,312,639	147,671,606
Department of Corrections Federal Stimulus Fund	11,578,485	1,514,706	0	0	10,063,779	0
Department of Mental Health Federal Stimulus Fund	28,795,185	11,202,562	0	725,786	18,318,132	277
Department of Health and Senior Services Federal Stimulus Fund	278,542,760	277,373,785	0	0	669,365	499,610
Department of Social Services Federal Stimulus Fund	68,733,634	67,465,367	0	0	1,099,750	168,517
Department of Natural Resources Federal Stimulus Fund	1,816,965	1,816,965	0	0	0	0
Office of Lieutenant Governor Federal Stimulus Fund	405,346	405,346	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	40,770,030	37,823,932	0	0	2,364,426	581,672
Secretary of State Federal Stimulus Fund	4,106,405	690,074	3,416,331	0	0	0
Housing Assistance Stimulus Fund ⁴	0	323,715,323	0	323,715,323	0	0
Total all Funds	\$ 4,512,551,230	4,194,487,126	3,605,793	589,598,625	739,120,757	164,936,179

¹ During the fiscal year ending June 30, 2020, the Secretary of State (SOS) used this fund to account for COVID-19 receipts and disbursements and other pre-existing but unrelated activity. The receipts, disbursements, and beginning and ending fund balances listed represent only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority was established prior to the public health emergency, and thus does not reflect COVID-19 efforts. The SOS receives many federal grants and uses the state accounting system, as it was intended, to account for all grant activity. Beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund is used to account for all COVID-19 receipts and related disbursements. However, between January 2021 and March 2021 the SOS reused this fund to receive \$189,462 in refunds from subrecipients of unspent awards during the fiscal year ended June 30, 2020 (a decrease in previous disbursements). In April 2021, the SOS returned this money to the federal government.

² This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during fiscal year ended June 30, 2021 as disbursements, due to changes in the appropriation process in this fiscal year for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

³ The General Assembly has authorized the Office of Administration (OA) to transfer up to \$750 million in federal funds from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. These transferred funds, plus any interest the state earns, must be repaid to the State Emergency Management Federal Stimulus Fund. The OA transferred \$250 million in May 2020, and repaid the full \$250 million in December 2020, plus \$200,111 in earned interest. The interest is considered COVID-19 revenue because the U.S. Treasury requires the state to use it to cover expenditures incurred in accordance with COVID-19 relief purposes.

⁴ In February 2021, the General Assembly authorized a transfer of up to \$324,694,749 from the State Emergency Management Federal Stimulus Fund to the Housing Assistance Stimulus Fund. This transfer supports the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief Program in Missouri) to provide financial assistance to eligible households unable to pay rent and utilities due to the COVID-19 pandemic. While the Department of Economic Development (DED) administers this fund and indirectly administers (monitors) the program, DED officials entered an agreement with the Missouri Housing Development Commission (MHDC) to directly administer the program. The \$323,715,323 disbursed in February 2021 effectively reflects an upfront transfer to the MHDC. That agency will expend the funds through at least September 2021. Any unused portion will be refunded to the DED, and in turn the U.S. Treasury.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021

	Year Ended June 30,			Year Ended June 30,		
	2021			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	\$ 675,494	9,663	665,831	675,494	0	675,494
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	1	10,758,772	10,758,773	7	10,758,766
Total Coronavirus Emergency Supplemental Fund	11,434,267	9,664	11,424,603	11,434,267	7	11,434,260
FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND						
Department of Social Services (DSS) - MO HealthNet Division - Medicare Part D Clawback payments ²				100,000,000	74,391,170	25,608,830
DSS - MO HealthNet Division - payment to comprehensive prepaid health care plans as provided by federal or state law or for payments to programs authorized by the Frail Elderly Demonstration Project Waiver as provided by the Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508, Section 4744) and by Section 208.152 (16), RSMo, provided that the department shall implement programs or measures to achieve cost-savings through emergency room services reform, and further provided that MO HealthNet eligibles described in Section 501(a)(1)(D) of Title V of the Social Security Act may voluntarily enroll in the Managed Care Program ²						
Total FMAP Enhancement Fund				250,000,000	250,000,000	0
				350,000,000	324,391,170	25,608,830
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND						
Free public schools - all expenditures	2,000,000,000	0	2,000,000,000	1,515,839,292	0	1,515,839,292
School Nutrition Services Program - reimbursements to schools for school food programs	75,658,549	31,908,495	43,750,054	117,552,821	41,894,272	75,658,549
Missouri Healthy Schools, Successful Students Program	266,463	217,344	49,119			
Total DESE Federal Stimulus Fund	2,075,925,012	32,125,839	2,043,799,173	1,633,392,113	41,894,272	1,591,497,841
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act	208,443,000	112,493,749	95,949,251	300,000,000	67,469,751	232,530,249
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	30,000,000	14,144,301	15,855,699			
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act	522,703,375	199,019,855	323,683,520			
Distributions of the Governor's Emergency Education Relief Funds to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that fifty percent (50%) of funds awarded to local educational agencies under this section are utilized to provide financial assistance or microgrants directly to the parents or legal guardians of students	7,284,647	0	7,284,647			

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021

	Year Ended June 30,			Year Ended June 30,		
	2021			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Distributions of the Governor's Emergency Education Relief Funds for emergency assistance to non-public schools under the Coronavirus Response and Relief Supplemental Appropriations Act	67,550,224	2,719,128	64,831,096			
Total DESE Federal Emergency Relief Fund	835,981,246	328,377,033	507,604,213	300,000,000	67,469,751	232,530,249
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
FEDERAL STIMULUS FUND						
Crowder College	1,718,186	0	1,718,186	1,718,186	0	1,718,186
Crowder College - maintenance and repair	65,732	0	65,732	65,732	0	65,732
Crowder College - equity	133,645	0	133,645	133,645	0	133,645
East Central College	1,622,326	0	1,622,326	1,622,326	0	1,622,326
East Central College - maintenance and repair	47,965	0	47,965	47,965	0	47,965
East Central College - equity	126,188	0	126,188	126,188	0	126,188
Jefferson College	2,326,275	0	2,326,275	2,326,275	0	2,326,275
Jefferson College - maintenance and repair	114,448	0	114,448	114,448	0	114,448
Jefferson College - equity	180,943	0	180,943	180,943	0	180,943
Metropolitan Community College	9,402,075	0	9,402,075	9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair	395,635	0	395,635	395,635	0	395,635
Metropolitan Community College - equity	731,315	0	731,315	731,315	0	731,315
Mineral Area College	1,691,577	0	1,691,577	1,691,577	0	1,691,577
Mineral Area College - maintenance and repair	68,720	0	68,720	68,720	0	68,720
Mineral Area College - equity	131,575	0	131,575	131,575	0	131,575
Moberly Area Community College	1,904,480	0	1,904,480	1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair	45,518	0	45,518	45,518	0	45,518
Moberly Area Community College - equity	148,135	0	148,135	148,135	0	148,135
North Central Missouri College	811,508	0	811,508	811,508	0	811,508
North Central Missouri College - maintenance and repair	16,606	0	16,606	16,606	0	16,606
North Central Missouri College - equity	63,121	0	63,121	63,121	0	63,121
Ozarks Technical Community College	4,398,254	0	4,398,254	4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair	68,116	0	68,116	68,116	0	68,116
Ozarks Technical Community College - equity	342,106	0	342,106	342,106	0	342,106
St. Charles Community College	2,760,428	0	2,760,428	2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair	63,893	0	63,893	63,893	0	63,893
St. Charles Community College - equity	214,713	0	214,713	214,713	0	214,713
St. Louis Community College	12,960,637	0	12,960,637	12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair	473,822	0	473,822	473,822	0	473,822
St. Louis Community College - equity	1,008,108	0	1,008,108	1,008,108	0	1,008,108

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	Year Ended June 30,			Year Ended June 30,		
	2021			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
State Fair Community College	1,858,709	0	1,858,709	1,858,709	0	1,858,709
State Fair Community College - maintenance and repair	64,102	0	64,102	64,102	0	64,102
State Fair Community College - equity	144,575	0	144,575	144,575	0	144,575
Three Rivers College	1,588,805	0	1,588,805	1,588,805	0	1,588,805
Three Rivers College - maintenance and repair	41,015	0	41,015	41,015	0	41,015
Three Rivers College - equity	123,581	0	123,581	123,581	0	123,581
State Technical College of Missouri	2,010,124	0	2,010,124	2,010,124	0	2,010,124
University of Central Missouri	18,446,119	0	18,446,119	18,446,119	0	18,446,119
Southeast Missouri State University	15,293,156	0	15,293,156	15,293,156	0	15,293,156
Missouri State University	31,333,687	0	31,333,687	31,333,687	0	31,333,687
Lincoln University	7,156,731	0	7,156,731	5,859,958	0	5,859,958
Lincoln University - land grant match				1,296,773	0	1,296,773
Truman State University	13,886,774	0	13,886,774	13,886,774	0	13,886,774
Northwest Missouri State University	10,395,373	0	10,395,373	10,395,373	0	10,395,373
Missouri Southern State University	8,010,414	0	8,010,414	8,010,414	0	8,010,414
Missouri Western State University	7,415,585	0	7,415,585	7,415,585	0	7,415,585
Harris-Stowe State University	3,487,087	0	3,487,087	3,487,087	0	3,487,087
University of Missouri	138,745,625	0	138,745,625	138,745,625	0	138,745,625
Job training and related activities	1,332,000	254,968	1,077,032			
Total DHEWD Federal Stimulus Fund	305,369,512	254,968	305,114,544	304,037,512	0	304,037,512
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	23,643,000	23,643,000	0	200,000,000	0	200,000,000
Total DHEWD Federal Emergency Relief Fund	23,643,000	23,643,000	0	200,000,000	0	200,000,000
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code	61,770,760	19,415,205	42,355,555	20,000,000	4,114,460	15,885,540
Transit Program - grants to non-urbanized areas under Sections 5310, 5311, 5312, and 5340, Title 49, United States Code	500,000	0	500,000			
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the State Block Grant Program administered through the Federal Airport Improvement Program	19,870,044	1,539,765	18,330,279	1,000,000	0	1,000,000
Total MoDOT Federal Stimulus Fund	82,140,804	20,954,970	61,185,834	21,000,000	4,114,460	16,885,540
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND						
Distribution of federal funds to units of local government as provided in the CARES Act				1,071,000,000	520,925,478	550,074,522

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	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				316,500	158,016	158,484
Broadband expansion and/or cellular equipment and service to provide fixed or mobile broadband access to emergency services personnel in order to coordinate and dispatch services related to the COVID-19 disease - expense and equipment	5,000,000	0	5,000,000			
Broadband expansion to residential and agricultural areas in counties of the state of Missouri with high concentrations of state employees without residential access to broadband internet, for the purpose of enabling state employees to work remotely due to the COVID-19 disease - expense and equipment	5,000,000	0	5,000,000			
Reimbursement of broadband services costs, and/or for state purchase of cellular equipment and service to provide fixed or mobile broadband service for state employees required to work from home due to the COVID-19 disease - expense and equipment	2,000,000	0	2,000,000			
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				16,000	10,250	5,750
Total OA Federal Stimulus Fund	12,000,000	0	12,000,000	1,071,332,500	521,093,744	550,238,756
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				2,262,000	189,250	2,072,750
All allotments, grants and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency	1,860,000	1,792,971	67,029			
Total DPS Federal Stimulus Fund	1,860,000	1,792,971	67,029	2,262,000	189,250	2,072,750
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters	652,799,325	212,644,677	440,154,648	1,039,025,589	51,396,569	987,629,020
Alternative care treatment facility staffing expenses - personal service	35,000,000	3,388	34,996,612	35,000,000	1,119,066	33,880,934
MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of \$24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of \$19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed \$44.51 per Medicaid patient per day and shall be effective on March 1, 2020	90,000,000	89,056,441	943,559	90,000,000	0	90,000,000

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	Year Ended June 30,			Year Ended June 30,		
	2021			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs	1,800,000	0	1,800,000	1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo	10,000,000	0	10,000,000	10,000,000	0	10,000,000
State Emergency Management Agency, Boone County Fire Protection District, Missouri Task Force 1 - expenses for response to emergencies and disasters in the State of Missouri and conduct of annual training exercises. Expenses may include, but are not limited to personnel salaries and benefits, supplies, and repair or replacement of damaged equipment	100,000	100,000	0			
Return of unspent CARES Act Coronavirus Relief Funds to the federal government ³	750,000,000	0	750,000,000			
DESE - Learning Loss Testing	2,853,584	2,853,583	1			
DESE - Transportation Costs	9,100,000	9,100,000	0			
DESE - State School Bus Routes	1,000,000	580,334	419,666			
DESE - Sheltered Workshops	3,999,731	3,999,730	1			
DESE - Distance Learning	5,582,707	5,582,706	1			
DHEWD - Distance Learning	10,000,000	10,000,000	0			
DHEWD - Computer-Based Training	2,000,000	1,323,000	677,000			
DHEWD - Workforce Development Boards	147,590	147,589	1			
DHEWD - Workforce Training	3,033,762	3,033,762	0			
DHEWD - Institutions of Higher Education COVID Expenses	115,792,343	115,792,343	0			
Department of Revenue (DOR) - Temporary Motor Vehicle and Driver Licensing Division Offices	2,000,000	1,030,787	969,213			
DOR - Technology and infrastructure costs due to the COVID-19 crisis - expense and equipment	79,263	79,262	1			
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service	789,442	157,596	631,846			
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - expense and equipment	372,230	372,230	0			
OA - Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	941,500	862,750	78,750			
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	192,500	169,250	23,250			
Missouri Consolidated Health Care Plan - COVID Reimbursement	22,000,000	18,921,685	3,078,315			
Department of Agriculture (MDA) - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic	20,000,000	16,933,771	3,066,229			

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	Year Ended June 30,			Year Ended June 30,		
	2021		Remaining Balance	2020		Lapsed Balance
	Appropriation Authority ¹	Expenditures		Appropriation Authority ¹	Expenditures	
Department of Economic Development (DED) - Broadband Expansion	12,750,000	7,167,234	5,582,766			
DED - Program to provide grants to small businesses incorporated in the state of Missouri with 50 or fewer employees, to reimburse the costs of business interruption caused by required closures in connection with the COVID-19 public health emergency, provided that no grants shall be provided to franchise or chain business entities, and further provided that one-quarter of funds under such program shall be allocated to family-owned farms	17,160,185	17,132,704	27,481			
DED - Innovation Grants	748,560	748,560	0			
DED - Manufacturer Retooling	20,000,000	20,000,000	0			
DED - Nonprofit Stimulus	18,230,969	18,230,969	0			
DED - Destination Marketing Organization Stimulus	15,204,713	15,204,713	0			
DPS - Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	3,829,000	3,469,001	359,999			
Department of Corrections (DOC) - Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	28,578,485	26,997,322	1,581,163			
Department of Mental Health (DMH) - Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	31,875,000	30,315,393	1,559,607			
DMH - Division of Developmental Disabilities - Developmental Disabilities Waiver (DDW) - compensation of all DDW providers during the period that Missouri or the United States falls within an emergency declaration to compensate any DDW provider with a retention payment, gap payment, or temporary rate increase; and additional payment per day during the period which a DDW provider has at least one confirmed positive COVID-19 case on the premises, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services	20,758,880	20,758,879	1			
DMH - Division of Behavioral Health COVID Reimbursements	10,000,000	10,000,000	0			
DMH - Division of Behavioral Health - suicide prevention initiatives - expense and equipment	620,000	620,000	0			
DMH - Developmental Disabilities Telehealth	4,331,832	4,331,832	0			
DMH - Telehealth Training	3,500,000	3,500,000	0			
DMH - Behavioral Health Net	100,500	100,500	0			
Department of Health and Senior Services (DHSS) - Home & Community Based Services COVID Reimbursements	4,861,352	4,861,352	0			
Department of Social Services (DSS) - Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	1,724,500	1,645,563	78,937			
DSS - Family Support Division - electronic benefit transfers system - expense and equipment	423,254	413,543	9,711			

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	Year Ended June 30,			Year Ended June 30,		
	2021			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Department of Labor & Industrial Relations (DOLIR) - Unemployment Insurance System Support	24,500,000	21,598,168	2,901,832			
DED - Communications Campaign	3,249,956	3,249,956	0			
DPS - Missouri National Guard Expenses	5,400,000	2,979,673	2,420,327			
DHSS - Call Center/Data Entry	170,075	170,075	0			
DHSS - COVID Testing	89,291,600	35,101,998	54,189,602			
DHSS - Contact Tracing/Tracking	11,800,000	5,379,351	6,420,649			
DHSS - Lab Infrastructure	22,360,108	9,071,583	13,288,525			
DHSS - Technology & Data Infrastructure	343,283	343,283	0			
DHSS - Sewershed	414,081	406,217	7,864			
DHSS - Surveillance	199,583	81,263	118,320			
DHSS - Prevention in High Risk Settings	1,222,775	123,916	1,098,859			
DHSS - COVID Support Services	1,093,350	597,960	495,390			
DESE - Hearing Aid Distribution	100,000	100,000	0			
DHSS - Poison Control	500,000	500,000	0			
DHSS - Saliva-Based Testing	2,127,000	1,507,909	619,091			
DOC - Waste Water Testing	181,568	181,568	0			
DSS - Food Banks	6,500,000	6,500,000	0			
DHEWD - American Graduate	99,999	99,999	0			
DESE - K-12 Support	61,440,933	61,440,933	0			
DESE - Independent Living Centers	144,658	144,657	1			
DESE - Substitute Teachers	2,000,000	1,594,883	405,117			
DHEWD - Independent Colleges	9,777,481	9,777,480	1			
DMH - Access to Recovery	1,000,000	1,000,000	0			
DHSS - Child Care Providers	12,000,000	2,470,881	9,529,119			
DSS - Assisted Living Facilities	10,000,000	4,747,129	5,252,871			
COVID Dedicated Personal Service	201,000,000	55,931,247	145,068,753	200,000,000	71,018,488	128,981,512
DMH - Staff Offering Support Program	3,200,000	384,288	2,815,712			
Fringe Benefits Personal Service	23,339,723	22,895,972	443,751	14,174,411	14,174,411	0
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	888	887	1			
DHEWD - A+ Program	4,899,916	4,899,915	1			
OA - Business Enterprise Portal	2,300,000	0	2,300,000			
DPS - Disaster Medical Assistance Team	3,500,000	2,408,928	1,091,072			
Personal Protective Equipment Warehousing	1,312,800	279,802	1,032,998			
DED - Manufacturer Retooling #2	4,500,000	1,850,273	2,649,727			

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	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
County Coronavirus Relief Fund Reporting	1,400,000	1,095,862	304,138			
DOR - collecting highway related fees and taxes - personal service	232,812	0	232,812			
DOR - collecting highway related fees and taxes - expense and equipment	3,057	0	3,057			
Rural Hospitals	10,000,000	5,806,440	4,193,560			
DOLIR - Unemployment Insurance Trust Fund	300,000,000	300,000,000	0			
DOC - COVID Response - expense and equipment	8,537,000	3,137,952	5,399,048			
Workers' Compensation Payments	200,000	184,190	15,810			
Total State Emergency Management Federal Stimulus Fund	2,764,623,853	1,246,287,087	1,518,336,766	1,390,000,000	137,708,534	1,252,291,466
DEPARTMENT OF CORRECTIONS (DOC) FEDERAL STIMULUS FUND						
Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				11,578,485	1,514,706	10,063,779
Total DOC Federal Stimulus Fund				11,578,485	1,514,706	10,063,779
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Office of the Director - personal service				75,000	2,298	72,702
Office of the Director - expense and equipment				5,000,000	0	5,000,000
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	900,000	372,147	527,853	900,000	0	900,000
Division of Developmental Disabilities - community program funding, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need services - expense and equipment				15,364,800	0	15,364,800
Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency ⁴	8,175,000	47	8,174,953	8,175,000	4,104,264	4,070,736
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	2,000,000	1,000,852	999,148	2,000,000	63,556	1,936,444
Division of Developmental Disabilities - telehealth physician services related to COVID-19 - expense and equipment	720,000	0	720,000			
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	636,796	280,501	356,295			
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment	19,363,204	5,378,938	13,984,266			
Total DMH Federal Stimulus Fund	31,795,000	7,032,485	24,762,515	31,514,800	4,170,118	27,344,682

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	2021		Remaining Balance	2020		Lapsed Balance
	Appropriation Authority ¹	Expenditures		Appropriation Authority ¹	Expenditures	
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND						
Division of Community and Public Health - community health programs funding and related expenses	224,981	0	224,981	671,000	0	671,000
Division of Community and Public Health - community health programs funding and related expenses - medications	401,508	311,258	90,250	1,620,000	0	1,620,000
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	732,279	51,125	681,154	445,516	0	445,516
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service (supplemental)	256,713	12,237	244,476			
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	30,461,800	9,342,701	21,119,099	32,556,018	438,189	32,117,829
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment (supplemental)	3,108,932	106,848	3,002,084			
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment	4,050,000	3,259,290	790,710	4,500,000	0	4,500,000
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment	18,000,000	14,775,063	3,224,937	25,000,000	6,404,165	18,595,835
Division of Community and Public Health - child nutrition and commodity assistance programs	185,000,000	184,873,019	126,981	30,062,065	30,062,065	0
Division of Community and Public Health - Office of Emergency Coordination - Poison Control Hotline - expense and equipment	100,000	0	100,000			
Division of Regulation and Licensure - program operations and support - personal service	700,000	687,550	12,450			
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	40,151	259,849			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service	542,764	430,891	111,873			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts, including, but not limited to, testing, tracing, reporting, and related expenses - personal service (supplemental)	3,049,467	27,811	3,021,656			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment	134,094,849	24,626,318	109,468,531			
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - personal service	200,000	0	200,000			

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	2021			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - expense and equipment	19,800,000	1,925,104	17,874,896			
Total DHSS Federal Stimulus Fund	401,023,293	240,469,366	160,553,927	94,854,599	36,904,419	57,950,180
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	28,331,553	15,973,768	12,357,785	30,000,000	0	30,000,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	6,026,000	1,641,114	4,384,886	4,326,000	245,203	4,080,797
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	643,510	506,141	137,369	528,000	0	528,000
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program	66,542,726	30,471,869	36,070,857	20,000,000	9,088,706	10,911,294
Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				1,294,500	194,750	1,099,750
Family Support Division - electronic benefit transfers system - expense and equipment	3,333,403	3,333,403	0			
Family Support Division - community services programs provided by Community Action Agencies or other not-for-profit organizations under provisions of the Community Services Block Grant	27,847,053	5,649,424	22,197,629			
Family Support Division - Low Income Home Energy Assistance Program payments	18,269,392	23,479	18,245,913			
Children's Division - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Children's Division, provided that the Children's Division shall coordinate the delivery of services with the Parents as Teachers Program within the Department of Elementary and Secondary Education	907,000	337,510	569,490			
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program payments	12,760,000	0	12,760,000			
Family Support Division - income maintenance field staff and operations - expense and equipment	189,080	0	189,080			
Family Support Division - contractor, hardware, and other costs associated with planning, development, and implementation of a Family Assistance Management Information System - expense and equipment	6,966	0	6,966			
Children's Division - independent living placements and transitional living services	1,703,480	0	1,703,480			

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	2021			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Children's Division - child care subsidy payments, subject to income thresholds, provided that any individual can qualify for a traditional or transitional benefit for a child care subsidy regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers, and to provide child care subsidies for children under the care, custody, or involved with the Children's Division and children adopted or under legal guardianship through Children's Division, and further provided child care subsidy providers not currently receiving disproportionate share rate differentials from July 2020 to December 2020 shall receive a 20 percent rate differential from January 2021 to May 2021	37,031,126	0	37,031,126			
Total DSS Federal Stimulus Fund	203,591,289	57,936,708	145,654,581	56,148,500	9,528,659	46,619,841
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects awarded on or after July 1, 2019, provided no funds shall be expended at higher education institutions not headquartered in Missouri for purposes of accreditation				20,000,000	0	20,000,000
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	43,033,423	0	43,033,423			
Total DED Federal Stimulus Fund	43,033,423	0	43,033,423	20,000,000	0	20,000,000
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments	2,029,932	1,816,965	212,967			
Total DNR Federal Stimulus Fund	2,029,932	1,816,965	212,967			
LIEUTENANT GOVERNOR FEDERAL STIMULUS FUND						
Missouri State Council on the Arts - expense and equipment	517,000	405,346	111,654			
Missouri Humanities Council - program distribution	605,000	0	605,000			
Total Lieutenant Governor Federal Stimulus Fund	1,122,000	405,346	716,654			
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Division of Employment Security - administration of unemployment benefits - personal service	23,948,454	2,368,562	21,579,892	1,000,000	208,806	791,194
Division of Employment Security - administration of unemployment benefits - expense and equipment	7,600,846	1,689,722	5,911,124	700,000	687,146	12,854
Division of Employment Security - administration of programs authorized and funded by the United States Department of Labor, such as Disaster Unemployment Assistance, and provided that all funds shall be expended from discrete accounts and that no monies shall be expended for funding administration of these programs by the Division of Employment Security	51,000,000	28,752,235	22,247,765			
OA - Information Technology Services Division - for DOLIR - expense and equipment	7,737,001	3,293,259	4,443,742	1,000,000	823,665	176,335
OA - Information Technology Services Division - for DOLIR - personal service	250,000	0	250,000			

Appendix C

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020 and Fiscal Year 2021

	Year Ended June 30,			Year Ended June 30,		
	2021			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Division of Accounting - reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services						
Total DOLIR Federal Stimulus Fund	538	537	1			
	90,536,839	36,104,315	54,432,524	2,700,000	1,719,617	980,383
SECRETARY OF STATE (SOS) FEDERAL STIMULUS FUND						
Election reform grants, transaction costs, election administration improvements within Missouri, support of Help America Vote Act activities, and the state's share of election costs as required by Chapter 115, RSMo ⁵						
	16,100,000	3,834,944	12,265,056			
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	750,000	271,461	478,539			
Total SOS Federal Stimulus Fund	16,850,000	4,106,405	12,743,595			
HOUSING ASSISTANCE STIMULUS FUND						
Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	323,715,323	979,426			
Total Housing Assistance Stimulus Fund	324,694,749	323,715,323	979,426			
Total All Funds	\$ 7,227,654,219	2,325,032,445	4,902,621,774	5,500,254,776	1,150,698,707	4,349,556,069

¹ The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

² For the fiscal year ended June 30, 2021, the FMAP (Federal Medical Assistance Percentage) Enhancement Fund was only authorized an appropriation to transfer receipts to the Federal Budget Stabilization Fund and/or the General Revenue Fund. Therefore, the Department of Social Services cannot directly expend any receipted money from the fund, as it could during the fiscal year ended June 30, 2020.

³ Initial legislation required Coronavirus Relief Fund assistance to be returned to the federal government if it was not spent to cover allowable costs incurred by December 30, 2020. Legislation changes in December 2020 extended that date to December 31, 2021. State officials did not know whether or to what extent the state may have to repay any funding received at the time the appropriation was established. To acknowledge the existence of the obligation, the state established appropriations authorizing the return of up to \$750 million.

⁴ This appropriation's expenditures for the fiscal year ended June 30, 2021, are a placeholder intended for the State Emergency Management Federal Stimulus Fund's Department of Mental Health Staff Offering Support Program appropriation. SAM II adjustments to reflect this were not fully processed by June 2021. Once processed, this appropriation's authority and expenditures for the fiscal year ended June 30, 2021, will return to zero. This stipend appropriation was obsoleted in September 2020, when it was replaced by an equivalent stipend appropriation also in the State Emergency Management Federal Stimulus Fund.

⁵ This appropriation's expenditures include \$3,416,331 that was not spent for COVID-19 purposes, but instead was returned to the federal government.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

**Federal Funding
for COVID-19 Response
May 2021**

Report No. 2021-070

September 2021

auditor.mo.gov

Federal Funding for COVID-19 Response

May 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance in the month of May 2021 for the Coronavirus Disease 2019 (COVID-19) emergency and the cumulative financial activity since the state began receiving funding in April 2020.

In March, April, and December 2020 and March 2021, Congress passed several legislative measures signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities during the COVID-19 emergency. The funding received by or made available to Missouri state government agencies will help pay for the state's emergency response to COVID-19 and provides (1) additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, and (2) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. Some funding authorized in the legislation also went directly to local government entities, healthcare facilities, and colleges and universities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In May, the state spent \$156.1 million from federal COVID-19 assistance (Appendix A). Through the end of May, the state has received \$4.19 billion and spent \$3.82 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$981 million) and funding passed through to counties and the City of St. Louis (\$521 million). Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes.

Nicole R. Galloway, CPA
State Auditor

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Missouri has been awarded federal funding under the following federal laws enacted in March, April, and December 2020 and March 2021:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116-123; H.R. 6074)
- Families First Coronavirus Response Act (Public Law 116-127; H.R. 6201)
- Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136; H.R. 748, as amended)
- Paycheck Protection Program and Health Care Enhancement Act (Public Law 116-139; H.R. 266)
- Consolidated Appropriations Act, 2021 (Public Law 116-260; H.R. 133)
- American Rescue Plan Act of 2021 (Public Law 117-2, H.R.1319)

The Coronavirus Preparedness and Response Supplemental Appropriations Act provides for grants to or cooperative agreements with states to carry out surveillance, epidemiology, laboratory capacity, infection control, mitigation, communications, and other preparedness and response activities. The state has been awarded as of May 31, 2021, approximately \$18.8 million under this act for additional or new funding under various federal grant programs. Part of this funding went directly to community health centers from the federal government. Each grant program has a separate time limit on use of the funding.

The Families First Coronavirus Response Act provides Missouri a 6.2 percent Federal Medical Assistance Percentage (FMAP) increase beginning January 1, 2020, for the state's Medicaid program (MO HealthNet) and other applicable programs. The state's FMAP percentage was approximately 66 percent prior to this act.¹ The increased FMAP is available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. To qualify for the temporary FMAP increase, Missouri must:

¹ The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to this act.

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- Maintain eligibility standards, methodologies, or procedures that are no more restrictive than what the state had in place as of January 1, 2020, (maintenance of effort requirement).
- Not charge premiums that exceed those that were in place as of January 1, 2020.
- Cover, without impositions of any cost sharing, testing, services, and treatments including vaccines, specialized equipment, and therapies related to COVID-19.
- Not terminate individuals from Medicaid if such individuals were enrolled in the program as of the date of the beginning of the emergency period, or become enrolled during the emergency period, unless the individual voluntarily terminates eligibility or is no longer a resident of the state (continuous coverage requirement).

Under the Families First Coronavirus Response Act, the state has also been awarded as of May 31, 2021, approximately \$36.7 million of additional or new funding under various federal grant programs for meal assistance, food subsidies, and administrative costs. Each grant program has a separate time limit on use of the funding.

The CARES Act specifies that payments provided to the state from the Coronavirus Relief Fund² may only be used to cover costs that (1) are necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the budget most recently approved as of March 27, 2020, (the date of enactment of the CARES Act) for the state; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The Consolidated Appropriations Act, 2021 extended the time for use of the funding to December 31, 2021.

The state has received approximately \$2.38 billion in Coronavirus Relief Fund assistance including nearly \$173.5 million for St. Louis County and \$122.7 million for Jackson County.³ Twenty-five percent of the remaining state share (approximately \$521 million) was distributed to other counties in the state and the City of St. Louis based on population. In July, the Department of the Treasury Office of Inspector General (OIG) issued interim and quarterly reporting requirements for Coronavirus Relief Fund payments. The OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of these payments.

² From the U.S. Department of the Treasury, CFDA number 21.019.

³ The funding for Jackson County and St. Louis County went directly to those local governments from the federal government.

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Eligible expenditures for Coronavirus Relief Fund assistance include, but are not limited to, payment for:⁴

1. Medical expenses such as:
 - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
 - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
 - Costs of providing COVID-19 testing, including serological testing.
 - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
 - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.
2. Public health expenses such as:
 - Expenses for communication and enforcement by state, territorial, local, and tribal governments of public health orders related to COVID-19.
 - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.
 - Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency.
 - Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
 - Expenses for public safety measures undertaken in response to COVID-19.
 - Expenses for quarantining individuals.
3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially

⁴ U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4184, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

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dedicated to mitigating or responding to the COVID-19 public health emergency.

4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
 - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
 - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
 - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
 - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
 - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
 - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.
5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
 - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
 - Expenditures related to a state, territorial, local, or tribal government payroll support program.
 - Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.
6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy CARES Act eligibility criteria.

The state may also use Coronavirus Relief Fund assistance to meet immediate cash management needs provided that the full amount of the payment is used

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to cover necessary expenditures.⁵ If the state has not used the Coronavirus Relief Fund assistance it has received to cover costs that were incurred by December 31, 2021, as required by federal law, those funds must be returned to the federal government.

The General Assembly has authorized the Office of Administration to transfer up to \$750 million in Coronavirus Relief Fund assistance from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. Any transferred funds must be repaid to the State Emergency Management Federal Stimulus Fund prior to June 30, 2021. At May 31, 2021, no transferred funds remained outstanding.

Under the CARES Act, the state has also been awarded as of May 31, 2021, approximately \$3.63 billion of additional or new funding under other various federal grant programs for assistance for public schools, institutions of higher education, and healthcare facilities; child care and family services; health care worker training programs; public health education; expanded telehealth services; and numerous other assistance services or benefits. A significant part of this funding went directly to local governments or the awarded entity. Each grant program has a separate time limit on use of the funding.

The Paycheck Protection Program and Health Care Enhancement Act provides funding to states for expanded COVID-19 testing. Under the act, the state has been awarded approximately \$166 million with some of this funding going directly to rural health departments from the federal government.

Under the Consolidated Appropriations Act, 2021, the state has been awarded as of May 31, 2021, approximately \$2.8 billion of additional or new funding under various federal grant programs for emergency rental assistance, elementary school and higher education funding, virus testing, vaccine preparedness, transportation funding, meal assistance, child care, behavioral health services, and administrative costs. Each grant program has a separate time limit on use of the funding.

Under the American Rescue Plan Act of 2021, the state has been awarded as of May 31, 2021, approximately \$10.3 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child

⁵ U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4194, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

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care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. In May, the state received \$13.8 million for housing assistance through this act and that amount remained unspent at the end of the month. This financial activity is not presented in the appendixes. American Rescue Plan Act financial activity will be presented in a separate series of monthly reports beginning later this year.

In May, the state spent \$156.1 million from federal COVID-19 assistance (Appendix A). Through the end of May, the state has received \$4.19 billion and spent \$3.82 billion from this assistance. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$981 million) and funding passed through to counties and the City of St. Louis (\$521 million).

Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes. The state will be responsible for monitoring use of the funding it passes through to local governments. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation are presented in Appendix C.

Appendix A

Federal Funding for COVID-19 Response
 Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
 May 1, 2021, through May 31, 2021

	Unaudited						
	Beginning			Returned to			Ending
	Fund Balance	Receipts	Disbursements	Federal	Transfers In	Transfers Out	Fund Balance
				Government			
Coronavirus Emergency Supplemental Fund	\$ 11,662,121	1,392	3,232	0	0	1,582	11,658,699
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ¹	0	36,288,054	36,288,054	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	73,067	17,290	17,290	0	0	0	73,067
Department of Elementary and Secondary Education Federal Emergency Relief Fund	16,632	5,495,946	5,497,049	0	0	0	15,529
Department of Higher Education and Workforce Development Federal Stimulus Fund	0	41,772	41,772	0	0	0	0
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	0	565,217	565,217	0	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	2	1,301,520	1,301,520	0	0	0	2
Department of Public Safety Federal Stimulus Fund	0	4,255,199	0	0	0	0	4,255,199
State Emergency Management Federal Stimulus Fund	288,266,103	4,467,601	57,295,805	0	0	23,808,524	211,629,375
Department of Mental Health Federal Stimulus Fund	12,894,423	709,141	697,234	0	0	11,906	12,894,424
Department of Health and Senior Services Federal Stimulus Fund	13,810,167	34,516,378	45,827,872	0	0	145,794	2,352,879
Department of Social Services Federal Stimulus Fund	23,323	7,820,663	7,714,494	0	0	0	129,492
Department of Natural Resources Federal Stimulus Fund	0	178,483	178,483	0	0	0	0
Office of Lieutenant Governor Federal Stimulus Fund	62,400	72,000	103,200	0	0	0	31,200
Department of Labor & Industrial Relations Federal Stimulus Fund	536,977	1,452,311	555,393	0	0	618,363	815,532
Secretary of State Federal Stimulus Fund	7,824	35,966	25,000	7,824	0	0	10,966
Total all Funds	\$ 327,353,039	97,218,933	156,111,615	7,824	0	24,586,169	243,866,364

¹ This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during fiscal year ended June 30, 2021 as disbursements, due to changes in the appropriation process in this fiscal year for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal Funding for COVID-19 Response Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds Cumulative Results through May 31, 2021

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Secretary of State Election Administration Improvements Fund ¹	\$ 3,801,643	3,612,181	189,462	0	0	0
Coronavirus Emergency Supplemental Fund	11,668,917	6,729	0	0	3,489	11,658,699
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ²	981,119,826	981,119,826	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	73,990,724	73,917,657	0	0	0	73,067
Department of Elementary and Secondary Education Federal Emergency Relief Fund	175,818,539	175,803,010	0	0	0	15,529
Department of Higher Education and Workforce Development Federal Stimulus Fund	178,789	178,789	0	0	0	0
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	20,048,988	20,048,988	0	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	23,510,772	23,510,770	0	0	0	2
Office of Administration Federal Stimulus Fund	521,241,978	521,093,744	0	66,711	214,945	0
Department of Public Safety Federal Stimulus Fund	8,310,170	1,982,221	0	0	2,072,750	4,255,199
State Emergency Management Federal Stimulus Fund ³	1,967,595,310	1,324,442,280	0	265,090,805	696,614,460	211,629,375
Department of Corrections Federal Stimulus Fund	11,578,485	1,514,706	0	0	10,063,779	0
Department of Mental Health Federal Stimulus Fund	27,953,549	10,761,518	0	725,786	5,023,393	12,894,424
Department of Health and Senior Services Federal Stimulus Fund	270,813,697	267,904,927	0	0	555,891	2,352,879
Department of Social Services Federal Stimulus Fund	61,124,850	59,895,608	0	0	1,099,750	129,492
Department of Natural Resources Federal Stimulus Fund	1,686,280	1,686,280	0	0	0	0
Office of Lieutenant Governor Federal Stimulus Fund	148,800	117,600	0	0	0	31,200
Department of Labor & Industrial Relations Federal Stimulus Fund	27,725,096	24,689,822	0	0	2,219,742	815,532
Secretary of State Federal Stimulus Fund	4,106,405	679,108	3,416,331	0	0	10,966
Housing Assistance Stimulus Fund ⁴	0	323,715,323	0	323,715,323	0	0
Total all Funds	\$ 4,192,422,818	3,816,681,087	3,605,793	589,598,625	717,868,199	243,866,364

¹ During the fiscal year ending June 30, 2020, the Secretary of State (SOS) used this fund to account for COVID-19 receipts and disbursements and other pre-existing but unrelated activity. The receipts, disbursements, and beginning and ending fund balances listed represent only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority was established prior to the public health emergency, and thus does not reflect COVID-19 efforts. The SOS receives many federal grants and uses the state accounting system, as it was intended, to account for all grant activity. Beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund is used to account for all COVID-19 receipts and related disbursements. However, between January 2021 and March 2021 the SOS reused this fund to receive \$189,462 in refunds from subrecipients of unspent awards during the fiscal year ended June 30, 2020 (a decrease in previous disbursements). In April 2021, the SOS returned this money to the federal government.

² This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during fiscal year ended June 30, 2021 as disbursements, due to changes in the appropriation process in this fiscal year for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

³ The General Assembly has authorized the Office of Administration (OA) to transfer up to \$750 million in federal funds from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. These transferred funds, plus any interest the state earns, must be repaid to the State Emergency Management Federal Stimulus Fund. The OA transferred \$250 million in May 2020, and repaid the full \$250 million in December 2020, plus \$200,111 in earned interest. The interest is considered COVID-19 revenue because the U.S. Treasury requires the state to use it to cover expenditures incurred in accordance with COVID-19 relief purposes.

⁴ In February 2021, the General Assembly authorized a transfer of up to \$324,694,749 from the State Emergency Management Federal Stimulus Fund to the Housing Assistance Stimulus Fund. This transfer supports the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief Program in Missouri) to provide financial assistance to eligible households unable to pay rent and utilities due to the COVID-19 pandemic. While the Department of Economic Development (DED) administers this fund and indirectly administers (monitors) the program, DED officials entered an agreement with the Missouri Housing Development Commission (MHDC) to directly administer the program. The \$323,715,323 disbursed in February 2021 effectively reflects an upfront transfer to the MHDC. That agency will expend the funds through at least September 2021. Any unused portion will be refunded to the DED, and in turn the U.S. Treasury.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through May 31, 2021

	Year Ended June 30, 2021 (through May 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	\$ 675,494	6,722	668,772	675,494	0	675,494
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	1	10,758,772	10,758,773	7	10,758,766
Total Coronavirus Emergency Supplemental Fund	11,434,267	6,723	11,427,544	11,434,267	7	11,434,260
FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND						
Department of Social Services (DSS) - MO HealthNet Division - Medicare Part D Clawback payments ²				100,000,000	74,391,170	25,608,830
DSS - MO HealthNet Division - payment to comprehensive prepaid health care plans as provided by federal or state law or for payments to programs authorized by the Frail Elderly Demonstration Project Waiver as provided by the Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508, Section 4744) and by Section 208.152 (16), RSMo, provided that the department shall implement programs or measures to achieve cost-savings through emergency room services reform, and further provided that MO HealthNet eligibles described in Section 501(a)(1)(D) of Title V of the Social Security Act may voluntarily enroll in the Managed Care Program ²						
Total FMAP Enhancement Fund				250,000,000	250,000,000	0
				350,000,000	324,391,170	25,608,830
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND						
Free public schools - all expenditures	2,000,000,000	31,910,655	1,968,089,345	1,515,839,292	0	1,515,839,292
School Nutrition Services Program - reimbursements to schools for school food programs	75,658,549	0	75,658,549	117,552,821	41,894,272	75,658,549
Missouri Healthy Schools, Successful Students Program	266,463	112,730	153,733			
Total DESE Federal Stimulus Fund	2,075,925,012	32,023,385	2,043,901,627	1,633,392,113	41,894,272	1,591,497,841
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act	208,443,000	98,207,962	110,235,038	300,000,000	67,469,751	232,530,249
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	30,000,000	10,129,936	19,870,064			
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act	522,703,375	0	522,703,375			
Distributions of the Governor's Emergency Education Relief Funds to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that fifty percent (50%) of funds awarded to local educational agencies under this section are utilized to provide financial assistance or microgrants directly to the parents or legal guardians of students	7,284,647	0	7,284,647			

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	Year Ended June 30,			Year Ended June 30,		
	2021 (through May 31, 2021)			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Distributions of the Governor's Emergency Education Relief Funds for emergency assistance to non-public schools under the Coronavirus Response and Relief Supplemental Appropriations Act	67,550,224	0	67,550,224			
Total DESE Federal Emergency Relief Fund	835,981,246	108,337,898	727,643,348	300,000,000	67,469,751	232,530,249
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
FEDERAL STIMULUS FUND						
Crowder College	1,718,186	0	1,718,186	1,718,186	0	1,718,186
Crowder College - maintenance and repair	65,732	0	65,732	65,732	0	65,732
Crowder College - equity	133,645	0	133,645	133,645	0	133,645
East Central College	1,622,326	0	1,622,326	1,622,326	0	1,622,326
East Central College - maintenance and repair	47,965	0	47,965	47,965	0	47,965
East Central College - equity	126,188	0	126,188	126,188	0	126,188
Jefferson College	2,326,275	0	2,326,275	2,326,275	0	2,326,275
Jefferson College - maintenance and repair	114,448	0	114,448	114,448	0	114,448
Jefferson College - equity	180,943	0	180,943	180,943	0	180,943
Metropolitan Community College	9,402,075	0	9,402,075	9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair	395,635	0	395,635	395,635	0	395,635
Metropolitan Community College - equity	731,315	0	731,315	731,315	0	731,315
Mineral Area College	1,691,577	0	1,691,577	1,691,577	0	1,691,577
Mineral Area College - maintenance and repair	68,720	0	68,720	68,720	0	68,720
Mineral Area College - equity	131,575	0	131,575	131,575	0	131,575
Moberly Area Community College	1,904,480	0	1,904,480	1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair	45,518	0	45,518	45,518	0	45,518
Moberly Area Community College - equity	148,135	0	148,135	148,135	0	148,135
North Central Missouri College	811,508	0	811,508	811,508	0	811,508
North Central Missouri College - maintenance and repair	16,606	0	16,606	16,606	0	16,606
North Central Missouri College - equity	63,121	0	63,121	63,121	0	63,121
Ozarks Technical Community College	4,398,254	0	4,398,254	4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair	68,116	0	68,116	68,116	0	68,116
Ozarks Technical Community College - equity	342,106	0	342,106	342,106	0	342,106
St. Charles Community College	2,760,428	0	2,760,428	2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair	63,893	0	63,893	63,893	0	63,893
St. Charles Community College - equity	214,713	0	214,713	214,713	0	214,713
St. Louis Community College	12,960,637	0	12,960,637	12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair	473,822	0	473,822	473,822	0	473,822
St. Louis Community College - equity	1,008,108	0	1,008,108	1,008,108	0	1,008,108

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	Year Ended June 30, 2021 (through May 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
State Fair Community College	1,858,709	0	1,858,709	1,858,709	0	1,858,709
State Fair Community College - maintenance and repair	64,102	0	64,102	64,102	0	64,102
State Fair Community College - equity	144,575	0	144,575	144,575	0	144,575
Three Rivers College	1,588,805	0	1,588,805	1,588,805	0	1,588,805
Three Rivers College - maintenance and repair	41,015	0	41,015	41,015	0	41,015
Three Rivers College - equity	123,581	0	123,581	123,581	0	123,581
State Technical College of Missouri	2,010,124	0	2,010,124	2,010,124	0	2,010,124
University of Central Missouri	18,446,119	0	18,446,119	18,446,119	0	18,446,119
Southeast Missouri State University	15,293,156	0	15,293,156	15,293,156	0	15,293,156
Missouri State University	31,333,687	0	31,333,687	31,333,687	0	31,333,687
Lincoln University	7,156,731	0	7,156,731	5,859,958	0	5,859,958
Lincoln University - land grant match				1,296,773	0	1,296,773
Truman State University	13,886,774	0	13,886,774	13,886,774	0	13,886,774
Northwest Missouri State University	10,395,373	0	10,395,373	10,395,373	0	10,395,373
Missouri Southern State University	8,010,414	0	8,010,414	8,010,414	0	8,010,414
Missouri Western State University	7,415,585	0	7,415,585	7,415,585	0	7,415,585
Harris-Stowe State University	3,487,087	0	3,487,087	3,487,087	0	3,487,087
University of Missouri	138,745,625	0	138,745,625	138,745,625	0	138,745,625
Job training and related activities	1,332,000	178,789	1,153,211			
Total DHEWD Federal Stimulus Fund	305,369,512	178,789	305,190,723	304,037,512	0	304,037,512
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	23,643,000	20,048,988	3,594,012	200,000,000	0	200,000,000
Total DHEWD Federal Emergency Relief Fund	23,643,000	20,048,988	3,594,012	200,000,000	0	200,000,000
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code	61,770,760	18,608,706	43,162,054	20,000,000	4,114,460	15,885,540
Transit Program - grants to non-urbanized areas under Sections 5310, 5311, 5312, and 5340, Title 49, United States Code	500,000	0	500,000			
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the State Block Grant Program administered through the Federal Airport Improvement Program	19,870,044	1,504,741	18,365,303	1,000,000	0	1,000,000
Total MoDOT Federal Stimulus Fund	82,140,804	20,113,447	62,027,357	21,000,000	4,114,460	16,885,540
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND						
Distribution of federal funds to units of local government as provided in the CARES Act				1,071,000,000	520,925,478	550,074,522

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	Year Ended June 30, 2021 (through May 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				316,500	158,016	158,484
Broadband expansion and/or cellular equipment and service to provide fixed or mobile broadband access to emergency services personnel in order to coordinate and dispatch services related to the COVID-19 disease - expense and equipment	5,000,000	0	5,000,000			
Broadband expansion to residential and agricultural areas in counties of the state of Missouri with high concentrations of state employees without residential access to broadband internet, for the purpose of enabling state employees to work remotely due to the COVID-19 disease - expense and equipment	5,000,000	0	5,000,000			
Reimbursement of broadband services costs, and/or for state purchase of cellular equipment and service to provide fixed or mobile broadband service for state employees required to work from home due to the COVID-19 disease - expense and equipment	2,000,000	0	2,000,000			
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				16,000	10,250	5,750
Total OA Federal Stimulus Fund	12,000,000	0	12,000,000	1,071,332,500	521,093,744	550,238,756
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				2,262,000	189,250	2,072,750
All allotments, grants and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency	1,860,000	1,792,971	67,029			
Total DPS Federal Stimulus Fund	1,860,000	1,792,971	67,029	2,262,000	189,250	2,072,750
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters	666,832,434	182,972,209	483,860,225	1,039,025,589	51,396,569	987,629,020
Alternative care treatment facility staffing expenses - personal service	35,000,000	3,388	34,996,612	35,000,000	1,119,066	33,880,934
MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of \$24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of \$19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed \$44.51 per Medicaid patient per day and shall be effective on March 1, 2020	90,000,000	88,549,580	1,450,420	90,000,000	0	90,000,000

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	Year Ended June 30,			Year Ended June 30,		
	2021 (through May 31, 2021)			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs	1,800,000	0	1,800,000	1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo	10,000,000	0	10,000,000	10,000,000	0	10,000,000
State Emergency Management Agency, Boone County Fire Protection District, Missouri Task Force 1 - expenses for response to emergencies and disasters in the State of Missouri and conduct of annual training exercises. Expenses may include, but are not limited to personnel salaries and benefits, supplies, and repair or replacement of damaged equipment	100,000	100,000	0			
Return of unspent CARES Act Coronavirus Relief Funds to the federal government ³	750,000,000	0	750,000,000			
DESE - Learning Loss Testing	2,853,584	2,853,583	1			
DESE - Transportation Costs	9,100,000	9,100,000	0			
DESE - State School Bus Routes	1,000,000	569,623	430,377			
DESE - Sheltered Workshops	3,999,731	3,999,730	1			
DESE - Distance Learning	5,582,707	5,582,706	1			
DHEWD - Distance Learning	10,000,000	10,000,000	0			
DHEWD - Computer-Based Training	2,000,000	1,295,000	705,000			
DHEWD - Workforce Development Boards	147,590	147,589	1			
DHEWD - Workforce Training	3,033,762	3,033,762	0			
DHEWD - Institutions of Higher Education COVID Expenses	115,792,343	115,792,343	0			
Department of Revenue (DOR) - Temporary Motor Vehicle and Driver Licensing Division Offices	2,000,000	1,030,787	969,213			
DOR - Technology and infrastructure costs due to the COVID-19 crisis - expense and equipment	79,263	79,262	1			
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service	789,442	157,596	631,846			
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - expense and equipment	372,230	372,230	0			
OA - Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	941,500	832,250	109,250			
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	192,500	164,000	28,500			
Missouri Consolidated Health Care Plan - COVID Reimbursement	22,000,000	16,350,421	5,649,579			
Department of Agriculture (MDA) - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic	20,000,000	16,933,771	3,066,229			

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	Year Ended June 30, 2021 (through May 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Department of Economic Development (DED) - Broadband Expansion	12,750,000	7,167,234	5,582,766			
DED - Program to provide grants to small businesses incorporated in the state of Missouri with 50 or fewer employees, to reimburse the costs of business interruption caused by required closures in connection with the COVID-19 public health emergency, provided that no grants shall be provided to franchise or chain business entities, and further provided that one-quarter of funds under such program shall be allocated to family-owned farms	17,160,185	17,132,704	27,481			
DED - Innovation Grants	748,560	748,560	0			
DED - Manufacturer Retooling	20,000,000	20,000,000	0			
DED - Nonprofit Stimulus	18,230,969	18,230,969	0			
DED - Destination Marketing Organization Stimulus	15,204,713	15,204,713	0			
DPS - Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	3,829,000	3,350,251	478,749			
Department of Corrections (DOC) - Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	28,578,485	25,997,322	2,581,163			
Department of Mental Health (DMH) - Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	31,875,000	29,374,484	2,500,516			
DMH - Division of Developmental Disabilities - Developmental Disabilities Waiver (DDW) - compensation of all DDW providers during the period that Missouri or the United States falls within an emergency declaration to compensate any DDW provider with a retention payment, gap payment, or temporary rate increase; and additional payment per day during the period which a DDW provider has at least one confirmed positive COVID-19 case on the premises, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services	20,758,880	20,758,879	1			
DMH - Division of Behavioral Health COVID Reimbursements	10,000,000	10,000,000	0			
DMH - Division of Behavioral Health - suicide prevention initiatives - expense and equipment	620,000	620,000	0			
DMH - Developmental Disabilities Telehealth	4,331,832	4,331,832	0			
DMH - Telehealth Training	3,500,000	3,500,000	0			
DMH - Behavioral Health Net	100,500	100,500	0			
Department of Health and Senior Services (DHSS) - Home & Community Based Services COVID Reimbursements	4,861,352	4,861,352	0			
Department of Social Services (DSS) - Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	1,724,500	1,628,563	95,937			
DSS - Family Support Division - electronic benefit transfers system - expense and equipment	423,254	362,571	60,683			

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	Year Ended June 30, 2021 (through May 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Department of Labor & Industrial Relations (DOLIR) - Unemployment Insurance System Support	20,000,000	17,886,052	2,113,948			
DED - Communications Campaign	3,249,956	3,249,956	0			
DPS - Missouri National Guard Expenses	5,400,000	2,977,794	2,422,206			
DHSS - Call Center/Data Entry	170,075	170,075	0			
DHSS - COVID Testing	89,291,600	35,099,318	54,192,282			
DHSS - Contact Tracing/Tracking	11,800,000	5,379,351	6,420,649			
DHSS - Lab Infrastructure	22,360,108	9,071,583	13,288,525			
DHSS - Technology & Data Infrastructure	343,283	343,283	0			
DHSS - Sewershed	414,081	406,467	7,614			
DHSS - Surveillance	199,583	81,263	118,320			
DHSS - Prevention in High Risk Settings	1,222,775	123,916	1,098,859			
DHSS - COVID Support Services	1,093,350	597,960	495,390			
DESE - Hearing Aid Distribution	100,000	100,000	0			
DHSS - Poison Control	500,000	500,000	0			
DHSS - Saliva-Based Testing	2,127,000	1,488,462	638,538			
DOC - Waste Water Testing	181,568	181,568	0			
DSS - Food Banks	6,500,000	6,500,000	0			
DHEWD - American Graduate	99,999	99,999	0			
DESE - K-12 Support	61,440,933	61,440,933	0			
DESE - Independent Living Centers	144,658	144,657	1			
DESE - Substitute Teachers	2,000,000	1,251,033	748,967			
DHEWD - Independent Colleges	9,777,481	9,777,480	1			
DMH - Access to Recovery	1,000,000	1,000,000	0			
DHSS - Child Care Providers	12,000,000	2,462,721	9,537,279			
DSS - Assisted Living Facilities	10,000,000	4,244,178	5,755,822			
COVID Dedicated Personal Service	201,000,000	55,932,429	145,067,571	200,000,000	71,018,488	128,981,512
DMH - Staff Offering Support Program	3,200,000	0	3,200,000			
Fringe Benefits Personal Service	14,006,614	11,609,996	2,396,618	14,174,411	14,174,411	0
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	888	887	1			
DHEWD - A+ Program	4,899,916	4,899,915	1			
OA - Business Enterprise Portal	2,300,000	0	2,300,000			
DPS - Disaster Medical Assistance Team	3,500,000	2,293,631	1,206,369			
Personal Protective Equipment Warehousing	1,312,800	252,067	1,060,733			
DED - Manufacturer Retooling #2	4,500,000	978,858	3,521,142			

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Fiscal Year 2020 and Fiscal Year 2021 through May 31, 2021

	Year Ended June 30, 2021 (through May 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
County Coronavirus Relief Fund Reporting	1,400,000	1,095,862	304,138			
DOR - collecting highway related fees and taxes - personal service	232,812	0	232,812			
DOR - collecting highway related fees and taxes - expense and equipment	3,057	0	3,057			
Rural Hospitals	10,000,000	1,774,190	8,225,810			
DOLIR - Unemployment Insurance Trust Fund	300,000,000	300,000,000	0			
DOC - COVID Response - expense and equipment	8,537,000	299,850	8,237,150			
Total State Emergency Management Federal Stimulus Fund	2,764,623,853	1,187,005,498	1,577,618,355	1,390,000,000	137,708,534	1,252,291,466
DEPARTMENT OF CORRECTIONS (DOC) FEDERAL STIMULUS FUND						
Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				11,578,485	1,514,706	10,063,779
Total DOC Federal Stimulus Fund				11,578,485	1,514,706	10,063,779
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Office of the Director - personal service				75,000	2,298	72,702
Office of the Director - expense and equipment				5,000,000	0	5,000,000
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	900,000	257,778	642,222	900,000	0	900,000
Division of Developmental Disabilities - community program funding, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need services - expense and equipment				15,364,800	0	15,364,800
Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency ⁴	8,175,000	389,080	7,785,920	8,175,000	4,104,264	4,070,736
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	2,000,000	794,768	1,205,232	2,000,000	63,556	1,936,444
Division of Developmental Disabilities - telehealth physician services related to COVID-19 - expense and equipment	720,000	0	720,000			
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	636,796	253,841	382,955			
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment	19,363,204	5,050,280	14,312,924			
Total DMH Federal Stimulus Fund	31,795,000	6,745,747	25,049,253	31,514,800	4,170,118	27,344,682

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	Year Ended June 30, 2021 (through May 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND						
Division of Community and Public Health - community health programs funding and related expenses	224,981	0	224,981	671,000	0	671,000
Division of Community and Public Health - community health programs funding and related expenses - medications	401,508	311,258	90,250	1,620,000	0	1,620,000
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	732,279	40,135	692,144	445,516	0	445,516
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service (supplemental)	256,713	8,733	247,980			
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	30,461,800	8,077,014	22,384,786	32,556,018	438,189	32,117,829
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment (supplemental)	3,108,932	0	3,108,932			
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment	4,050,000	3,259,290	790,710	4,500,000	0	4,500,000
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment	18,000,000	13,035,241	4,964,759	25,000,000	6,404,165	18,595,835
Division of Community and Public Health - child nutrition and commodity assistance programs	185,000,000	184,983,431	16,569	30,062,065	30,062,065	0
Division of Community and Public Health - Office of Emergency Coordination - Poison Control Hotline - expense and equipment	100,000	0	100,000			
Division of Regulation and Licensure - program operations and support - personal service	700,000	571,020	128,980			
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	28,101	271,899			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service	542,764	374,652	168,112			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts, including, but not limited to, testing, tracing, reporting, and related expenses - personal service (supplemental)	3,049,467	8,788	3,040,679			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment	134,094,849	20,316,567	113,778,282			
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - personal service	200,000	0	200,000			

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through May 31, 2021

	Year Ended June 30, 2021 (through May 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - expense and equipment	19,800,000	744,561	19,055,439			
Total DHSS Federal Stimulus Fund	401,023,293	231,758,791	169,264,502	94,854,599	36,904,419	57,950,180
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	28,331,553	15,385,326	12,946,227	30,000,000	0	30,000,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	6,026,000	1,560,148	4,465,852	4,326,000	245,203	4,080,797
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	643,510	425,711	217,799	528,000	0	528,000
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program	66,542,726	28,115,705	38,427,021	20,000,000	9,088,706	10,911,294
Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				1,294,500	194,750	1,099,750
Family Support Division - electronic benefit transfers system - expense and equipment	3,333,403	0	3,333,403			
Family Support Division - community services programs provided by Community Action Agencies or other not-for-profit organizations under provisions of the Community Services Block Grant	27,847,053	4,986,072	22,860,981			
Family Support Division - Low Income Home Energy Assistance Program payments	18,269,392	23,479	18,245,913			
Children's Division - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Children's Division, provided that the Children's Division shall coordinate the delivery of services with the Parents as Teachers Program within the Department of Elementary and Secondary Education	907,000	0	907,000			
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program payments	12,760,000	0	12,760,000			
Family Support Division - income maintenance field staff and operations - expense and equipment	189,080	0	189,080			
Family Support Division - contractor, hardware, and other costs associated with planning, development, and implementation of a Family Assistance Management Information System - expense and equipment	6,966	0	6,966			
Children's Division - independent living placements and transitional living services	1,703,480	0	1,703,480			

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through May 31, 2021

	Year Ended June 30, 2021 (through May 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Children's Division - child care subsidy payments, subject to income thresholds, provided that any individual can qualify for a traditional or transitional benefit for a child care subsidy regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers, and to provide child care subsidies for children under the care, custody, or involved with the Children's Division and children adopted or under legal guardianship through Children's Division, and further provided child care subsidy providers not currently receiving disproportionate share rate differentials from July 2020 to December 2020 shall receive a 20 percent rate differential from January 2021 to May 2021						
Total DSS Federal Stimulus Fund	37,031,126	0	37,031,126			
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND	203,591,289	50,496,441	153,094,848	56,148,500	9,528,659	46,619,841
Business and Community Solutions Division - Community Development Block Grant Program - projects awarded on or after July 1, 2019, provided no funds shall be expended at higher education institutions not headquartered in Missouri for purposes of accreditation				20,000,000	0	20,000,000
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	43,033,423	0	43,033,423			
Total DED Federal Stimulus Fund	43,033,423	0	43,033,423	20,000,000	0	20,000,000
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments	2,029,932	1,686,280	343,652			
Total DNR Federal Stimulus Fund	2,029,932	1,686,280	343,652			
LIEUTENANT GOVERNOR FEDERAL STIMULUS FUND						
Missouri State Council on the Arts - expense and equipment	517,000	117,600	399,400			
Missouri Humanities Council - program distribution	605,000	0	605,000			
Total Lieutenant Governor Federal Stimulus Fund	1,122,000	117,600	1,004,400			
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Division of Employment Security - administration of unemployment benefits - personal service	23,948,454	2,110,957	21,837,497	1,000,000	208,806	791,194
Division of Employment Security - administration of unemployment benefits - expense and equipment	7,600,846	1,525,426	6,075,420	700,000	687,146	12,854
Division of Employment Security - administration of programs authorized and funded by the United States Department of Labor, such as Disaster Unemployment Assistance, and provided that all funds shall be expended from discrete accounts and that no monies shall be expended for funding administration of these programs by the Division of Employment Security	51,000,000	17,000,000	34,000,000			
OA - Information Technology Services Division - for DOLIR - expense and equipment	7,737,001	2,343,474	5,393,527	1,000,000	823,665	176,335
OA - Information Technology Services Division - for DOLIR - personal service	250,000	0	250,000			

Appendix C

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020 and Fiscal Year 2021 through May 31, 2021

	Year Ended June 30, 2021 (through May 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
OA - Division of Accounting - reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services						
Total DOLIR Federal Stimulus Fund	538	537	1			
	90,536,839	22,980,394	67,556,445	2,700,000	1,719,617	980,383
SECRETARY OF STATE (SOS) FEDERAL STIMULUS FUND						
Election reform grants, transaction costs, election administration improvements within Missouri, support of Help America Vote Act activities, and the state's share of election costs as required by Chapter 115, RSMo ⁵						
	16,100,000	3,834,944	12,265,056			
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library						
	750,000	260,495	489,505			
Total SOS Federal Stimulus Fund	16,850,000	4,095,439	12,754,561			
HOUSING ASSISTANCE STIMULUS FUND						
Missouri Housing Development Commission - Emergency Rental Assistance Program						
	324,694,749	323,715,323	979,426			
Total Housing Assistance Stimulus Fund	324,694,749	323,715,323	979,426			
Total All Funds	\$ 7,227,654,219	2,011,103,714	5,216,550,505	5,500,254,776	1,150,698,707	4,349,556,069

¹ The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

² For the fiscal year ended June 30, 2021, the FMAP (Federal Medical Assistance Percentage) Enhancement Fund was only authorized an appropriation to transfer receipts to the Federal Budget Stabilization Fund and/or the General Revenue Fund. Therefore, the Department of Social Services cannot directly expend any receipted money from the fund, as it could during the fiscal year ended June 30, 2020.

³ Initial legislation required Coronavirus Relief Fund assistance to be returned to the federal government if it was not spent to cover allowable costs incurred by December 30, 2020. Legislation changes in December 2020 extended that date to December 31, 2021. State officials did not know whether or to what extent the state may have to repay any funding received at the time the appropriation was established. To acknowledge the existence of the obligation, the state established appropriations authorizing the return of up to \$750 million.

⁴ This appropriation's expenditures for the fiscal year ended June 30, 2021, are a placeholder intended for the State Emergency Management Federal Stimulus Fund's Department of Mental Health Staff Offering Support Program appropriation. SAM II adjustments to reflect this were not fully processed by May 2021. Once processed, this appropriation's authority and expenditures for the fiscal year ended June 30, 2021, will return to zero. This stipend appropriation was obsoleted in September 2020, when it was replaced by an equivalent stipend appropriation also in the State Emergency Management Federal Stimulus Fund.

⁵ This appropriation's expenditures include \$3,416,331 that was not spent for COVID-19 purposes, but instead was returned to the federal government.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

Oregon County

Report No. 2021-069

September 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Oregon County

Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties or performed adequate supervisory reviews of detailed accounting and bank records. The Sheriff's Office Manager does not always perform timely reconciliations of the bank account. Office personnel do not charge or collect sales taxes on phone cards and e-cigarettes sold to inmates not handled by the commissary vendor, and no sales taxes are remitted to the Department of Revenue.
Public Administrator's Annual Settlements	The Public Administrator does not always file annual settlements or status reports timely.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney has not adequately segregated accounting duties or performed supervisory reviews of accounting records and transmittals.
Electronic Data Security	The Prosecuting Attorney has not established adequate password controls to reduce the risk of unauthorized access to computers and data. Sheriff's office personnel do not back up computer data on a regular basis.
Sunshine Law	The County Clerk does not maintain a log of public records requests to ensure all Sunshine Law records requests are handled in compliance with state law. The County has not adopted a written policy regarding public access to county records as required by state law.
Electronic Communication Policy	The county has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Oregon County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

County Commission
and
Officeholders of Oregon County

We have audited certain operations of Oregon County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2020. The objectives of our audit were to:

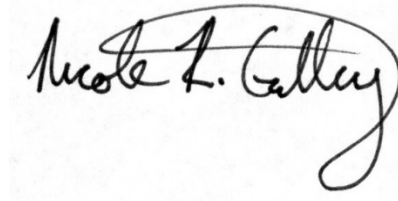
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal control that is significant to the audit objectives and assessed the design and implementation of such internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Oregon County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Kelly Davis, M.Acct., CPA, CFE
Audit Manager:	Chris Vetter, CPA, CFE, CGAP
In-Charge Auditor:	Michelle Pummill, CFE
Audit Staff:	Albert Borde-Koufie, MBA
	Logan J. Vogel

Oregon County Management Advisory Report State Auditor's Findings

1. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The office collected payments for civil fees, concealed carry weapon permits, jail phone and commissary commissions, bonds, and other miscellaneous receipts totaling approximately \$51,100 for the year ended December 31, 2020.

1.1 Segregation of duties

The Sheriff has not adequately segregated accounting duties or performed adequate supervisory reviews of detailed accounting and bank records. The Office Manager is primarily responsible for receipting, recording, and depositing payments received; preparing disbursements, bank reconciliations, and monthly fee reports; and billing for inmate transportation reimbursement claims and board bills and receiving and transmitting the associated payments collected. The Sheriff indicated there are not enough office employees to adequately segregate accounting duties. The Sheriff documents his review of the monthly fee report; however, documentation regarding reviews of any other records is not maintained.

Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, and depositing receipts; making disbursements; and reconciling bank accounts. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and bank records are essential.

1.2 Bank reconciliations and liabilities

The Office Manager does not always perform timely reconciliations of the bank account. Records showed she did not complete the December 2020 bank reconciliation until February 2021. In addition, monthly lists of liabilities are not prepared to reconcile to the available cash balance. As a result, the Sheriff's bank account had \$6,181 of unidentified money at December 31, 2020. Our review of the December 2020 accounting records determined part of this unidentified money included \$65 for paper services fees that should have been turned over to the County Treasurer and \$33 in overpayments that should have been refunded. The Office Manager indicated that due to her numerous job duties, she is not always able to perform timely bank reconciliations or investigate errors and differences.

Performing monthly bank reconciliations helps ensure accurate records are kept and increases the likelihood errors will be identified. Regular identification and comparison of liabilities to the available cash balance is necessary to ensure records are in balance and money is available to satisfy all liabilities.

1.3 Sales tax

The Sheriff's office does not charge or collect sales taxes on phone cards and e-cigarettes sold to inmates not handled by the commissary vendor, and no sales taxes are remitted to the Department of Revenue (DOR). Sheriff's office personnel indicated they did not know about this requirement.



Oregon County Management Advisory Report - State Auditor's Findings

Pursuant to 12 Code of State Regulations 10-110.955(3)(B), sales by the state of Missouri and its political subdivisions are subject to tax. Therefore, the Sheriff should be charging and collecting sales tax and remitting tax collections to the DOR.

Similar conditions
previously reported

A similar condition to section 1.1 was noted in our prior 3 audit reports. In addition, a similar condition to section 1.2 was noted in our 2 prior audit reports.

Recommendations

The Sheriff:

- 1.1 Segregate accounting duties or ensure documented independent or supervisory reviews of detailed accounting and bank records are performed.
- 1.2 Ensure bank reconciliations are performed timely and lists of liabilities are prepared and reconciled to the available cash balance monthly. Any differences should be promptly investigated and resolved.
- 1.3 Contact the DOR for guidance on establishing procedures for charging and collecting sales tax on phone cards and e-cigarettes and ensure future sales tax collections are remitted to DOR.

Auditee's Response

- 1.1 *We are exploring funding opportunities to obtain and retain a part-time staff member to perform an adequate independent or supervisory review of accounting and bank records, thus ensuring a detailed reconciliation of receipt and disbursement records is performed and documented.*
- 1.2 *We are exploring funding opportunities to obtain and retain a part-time staff member to perform an adequate independent or supervisory review of accounting and bank records, thus ensuring a detailed reconciliation of receipt and disbursement records is performed and documented.*
- 1.3 *We are researching vendor options, tax requirements, and DOR guidance on procedures for charging, collecting, and remitting sales tax on future transactions.*

2. Public Administrator's Annual Settlements

The Public Administrator does not always file annual settlements or status reports timely. The Public Administrator is the court-appointed personal representative for wards or decedent estates of the Circuit Court, Probate Division. The former Public Administrator's term ended December 31, 2020, and the current Public Administrator took office on January 1, 2021. Recommendations are directed to the current Public Administrator because



Oregon County Management Advisory Report - State Auditor's Findings

she is in a position to implement changes. The Public Administrator's office was responsible for 70 wards and estates during the year ended December 31, 2020.

During our review of a judgmental sample of 10 cases¹ with annual settlements or status reports due in 2019 and 2020, the annual settlement or status report was not filed timely for 4 of the cases (40 percent). Annual settlements and status reports were filed for these 4 cases from 88 to 548 days after the due date. The Public Administrator records the due dates for the annual settlements and status reports in her case management software. In addition, the Circuit Court, Probate Division Clerk sends a notice to the Public Administrator when an annual settlement or status report is due. Even with these procedures, the former Public Administrator said she did not file the annual settlements and status reports timely due to the extent of her other responsibilities.

Sections 473.540 and 475.270, RSMo, require the Public Administrator to file an annual settlement or status report with the court for each ward or estate. Timely filing of settlements and status reports is necessary for the court to properly oversee the administration of cases and to reduce the possibility that errors, loss, theft, or misuse of funds will occur and go undetected.

Recommendation

The Public Administrator file annual settlements and status reports timely.

Auditee's Response

Since taking office on January 1, 2021, I have been very diligent filing all annual settlements and status reports timely.

3. Prosecuting Attorney's Controls and Procedures

The Prosecuting Attorney has not adequately segregated accounting duties or performed supervisory reviews of accounting records and transmittals. The Prosecuting Attorney's secretary is primarily responsible for receipting and recording payments received, and making transmittals or disbursements to the appropriate party. The Prosecuting Attorney indicated he performed a supervisory review of her work when she was first hired but stopped when he concluded she was successfully completing her duties. The office collected approximately \$33,000 in bad check and court-ordered restitution and fees during the year ended December 31, 2020.

Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, and transmitting payments received. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting records are essential.

¹ Due to the nature of the sample, the results of our test cannot be projected to the population.



Oregon County
Management Advisory Report - State Auditor's Findings

Recommendation

The Prosecuting Attorney should segregate accounting duties or ensure adequate independent or supervisory reviews of accounting records are performed and documented.

Auditee's Response

We have already fully implemented the Auditor's recommendations.

4. Electronic Data Security

Controls over computers in the county are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data.

4.1 Passwords

The Prosecuting Attorney has not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees share passwords to access computers and are not required to change the passwords periodically and keep the passwords confidential, which increases the risk of a compromised password. The Prosecuting Attorney indicated the number of passwords they use along with often working during non-business hours makes it difficult to continuously change passwords and retain that information.

Passwords are required to authenticate access to computers. The security of computer passwords is dependent upon keeping them confidential. However, since passwords are not required to be periodically changed or kept confidential, there is less assurance passwords are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Passwords should be unique, confidential, and changed periodically to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

4.2 Data backups

Sheriff's office personnel do not back up computer data on a regular basis. As a result, some accounting records created from January 2020 to March 2020 were lost when an office computer failed in April 2020. The Sheriff indicated, as of March 2021, the office is purchasing a new server to allow for data backups going forward.

Preparation of backup data increases assurance data could be recovered if necessary. To help prevent loss of information and ensure essential information and computer systems can be recovered, computer data should be backed up periodically, tested on a regular basis, and stored at a secure off-site location.

Recommendations

The County Commission work with other county officials to:

- 4.1 Require confidential passwords to be periodically changed to prevent unauthorized access to county computers and data.



Oregon County
Management Advisory Report - State Auditor's Findings

- 4.2 Ensure computer data is backed up periodically and stored at a secure off-site location.

Auditee's Response

The County Commission provided the following responses:

- 4.1 *We will discuss with the Prosecuting Attorney changing passwords periodically.*

- 4.2 *We will discuss backing up to an offsite location periodically.*

The Prosecuting Attorney provided the following response:

- 4.1 *We only have enough money to have our monthly subscription Bounceback program for restitution payouts loaded on one desktop computer; and therefore, both secretaries need to know that computer's password. We comply with all Missouri Highway Patrol security recommendations including changing passwords for access to any secure M.U.L.E.S. databases. Our password protected desktop computers are behind a locked door and most employees are armed. We have one laptop computer used in Court; and therefore, both secretaries need to know that computer's password.*

5. Sunshine Law

The county's procedures for complying with the Sunshine Law need improvement.

5.1 Records request

The County Clerk does not maintain a log of public records requests to ensure all requests are handled in compliance with state law. While the Deputy County Clerk indicated a few requests occurred for 2020, the county did not maintain a log or other record of the requests to ensure all were handled in compliance with the Sunshine Law. The Deputy County Clerk indicated she was unaware of the need to formally track compliance with sunshine law requests.

Section 610.023, RSMo, provides each request for access to public records shall be acted upon as soon as possible, but in no event later than the end of the third business day following the date the request is received. To ensure compliance with this law, a log tracking key information supporting the fulfillment process for the request is important. Such information includes, but is not limited to, the date of request, a brief description of the request, the date the request is completed or reason why the request cannot be completed, and any associated costs of filling the request.

5.2 Public access policy

The county has not adopted a written policy regarding public access to county records as required by state law. A written policy regarding public access to county records would establish guidelines for the county to make records available to the public. This policy should identify a person to contact,



Oregon County
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provide an address to mail such requests, and establish fees that may be assessed for providing copies of public records. The Deputy County Clerk indicated she was not aware the county needed a written policy.

Section 610.023, RSMo, lists requirements for making records available to the public. Section 610.026, RSMo, allows the county to charge fees for providing access to and/or copies of public records and provides requirements related to fees. Section 610.028, RSMo, requires a written policy regarding release of information under the Sunshine Law.

Recommendations

The County Commission:

- 5.1 Ensure a public request log is maintained to help ensure compliance with state law.
- 5.2 Develop a written public access policy.

Auditee's Response

- 5.1 *We are working on a log for public access requests.*
- 5.2 *We are developing a written public access policy.*

6. Electronic Communication Policy

The county has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms. County officials indicated they were not aware of the need for such a policy.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.²

Development of written policies to address the use of electronic communications is necessary to ensure all documentation of official business of the county is retained as required by state law.

Recommendation

The County Commission work with other county officials to develop written records management and retention policies to address electronic

² Missouri Secretary of State Records Services Division, Electronic Communications Records Guidelines for Missouri Government, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, Accessed June 14, 2021.



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Management Advisory Report - State Auditor's Findings

communications management and retention to comply with Missouri Secretary of State Records Services Division Electronic Communications Records Guidelines.

Auditee's Response

We are working on a communication policy.

Oregon County

Organization and Statistical Information

Oregon County is a county-organized, third-class county. The county seat is Alton.

Oregon County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 35 full-time employees and 20 part-time employees on December 31, 2020.

In addition, county operations include the Senate Bill 40 Board and Senior Citizens' Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2021	2020
Patrick Ledgerwood, Presiding Commissioner	\$	27,080
Jason Kemper, Associate Commissioner		25,080
Jon Hollis, Associate Commissioner		25,080
Dawn Holman, Recorder of Deeds		38,000
Tracy J. Bridges, County Clerk		38,000
Justin Kelley, Prosecuting Attorney		45,000
Eric R. King, Sheriff		42,000
Linda Parrott, County Treasurer		38,000
Tom Clary, County Coroner		11,000
Mindy Lawrence, Public Administrator		38,000
Misty Hower, County Collector (1), year ended February 28,	40,416	
Charles Lon Alford, County Assessor, year ended August 31,		38,000
Scott Simer, County Surveyor (2)		

(1) Includes \$2,616 of commissions earned for collecting city property taxes.

(2) Compensation on a fee basis.



Nicole Galloway, CPA

Missouri State Auditor

**Strother Interchange
Transportation Development District**

Report No. 2021-068

September 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Strother Interchange Transportation Development District

Financial Status

The audit of the Strother Interchange Transportation Development District indicates the financial condition of the district is such that it may be abolished.

Due to the nature of this report, no rating is provided.

Strother Interchange Transportation Development District

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Michael Atcheson, Chairman & Executive Director
and
Board of Directors
Strother Interchange Transportation Development District
Lee's Summit, Missouri

The State Auditor is required under Section 238.275, RSMo, to audit a transportation development district prior to the question of abolishment being submitted to a vote. On December 17, 2018, the Board of Directors of the Strother Interchange Transportation Development District approved a resolution of its intent to dissolve the district and request an audit as required by statute. The State Auditor was subsequently notified of this resolution on September 2, 2020.

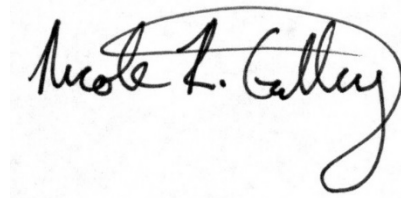
The district engaged DWSA, Certified Public Accounts (CPAs) to audit the district's financial statements for the year ended December 31, 2020. To minimize duplication of effort, we reviewed the report of the CPA firm. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2020. The objectives of our audit were to evaluate the financial status of the district and determine whether it may be abolished pursuant to law.

Our methodology included reviewing minutes of meetings, financial records, and other pertinent documents; interviewing various personnel of the district, as well as certain external parties; and testing selected transactions. We obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The audit determined the Board of Directors may proceed with abolishment of the district in accordance with Section 238.275, RSMo.

The accompanying Management Advisory Report presents our findings arising from our audit of the Strother Interchange Transportation Development District.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with the first name "Nicole" and last name "Galloway" clearly legible. The signature is written over a light gray rectangular background.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Robert E. Showers, CPA, CGAP
Audit Manager:	Wayne T. Kauffman, MBA, CPA, CFE, CGAP
In-Charge Auditor:	Joseph T. Magoffin, CFE
Audit Staff:	Sara McCormick, MPPA
	Thomas R. Johnson, MAcc.
	Bridget Tierney

Strother Interchange Transportation Development District Management Advisory Report - State Auditor's Findings

Financial Status

Our audit of the Strother Interchange Transportation Development District (TDD) indicates the financial condition of the district is such that it may be abolished.

The Strother Interchange TDD is located in Jackson County, in the City of Lee's Summit. The district was organized in January 2000 by petition of the property owners within the boundaries of the proposed district. The members of the Board of Directors and officers are property owners and a representative of the property owners. The district has a fiscal year end of December 31 and obtained independent audits annually.

In February 2000, the Board of Directors passed a resolution formally approving the submission of the proposed sales tax rate to the qualified voters and establishing the sales tax rate to be effective May 1, 2000. In April 2000, the qualified voters of the district approved a one-half (0.50%) percent sales tax on all taxable transactions within the boundaries of the district. The initial term of the sales tax was 20 years. The sales tax was extended for an additional 15 years in 2007 by an election of the qualified voters of the district in order to pay for additional project costs. From 2010 through 2020, the Strother Interchange TDD received \$2,316,237 in sales taxes from the Missouri Department of Revenue (DOR).¹

The Strother Interchange TDD was formed for the purpose of acquiring and constructing a new interchange at the intersection of Interstate 470 and Strother Road, and a realignment and reconstruction of Strother Road, Independence Avenue, and Ralph Powell Road. In 2007, the project was expanded to include construction of additional intersections and infrastructure improvements on Woods Chapel Road, NE Dick Howser Drive, and Akin Boulevard. The City of Lee's Summit is the public entity with jurisdiction over the local portion of the project and serves as the Local Transportation Authority (LTA). The Missouri Highways and Transportation Commission (MHTC) serves as the entity with jurisdiction over the state portion of the project. The project was completed, and both the City of Lee's Summit and the MHTC accepted dedication of it, in 2010.

In 2001, 2004, and 2006, the Strother Interchange TDD issued bonds for \$8,280,000, \$8,530,000, and \$7,005,000; respectively, to pay for project costs. Debt service on the bonds was funded through the TDD sales tax revenue and tax increment financing (TIF) revenue from the Chapel Ridge TIF Plan and the North TIF Plan. The bond debt was satisfied in May 2017.

In December 2018, the Board of Directors approved a resolution formalizing their intent to dissolve the district. The Board of Directors approved a

¹ Sales tax revenue prior to 2010 was not available.



Strother Interchange Transportation Development District Management Advisory Report State Auditor's Findings

resolution in May 2020² to repeal the sales tax effective July 1, 2020, and subsequently notified the DOR. The Strother Interchange TDD's legal counsel advised the State Auditor's Office (SAO) of these resolutions and requested the SAO proceed with all necessary actions as required pursuant to Section 238.275, RSMo.

The SAO has performed an audit of the Strother Interchange TDD as required by Section 238.275, RSMo. That statute requires the State Auditor to audit the TDD to determine its financial status, and determine whether it may be abolished pursuant to law. That law also states the board shall not propose the question to abolish the district while there are outstanding claims or causes of action pending against it, if its liabilities exceed its assets; or while the district is insolvent, in receivership, or under the jurisdiction of a bankruptcy court.

The following table presents the financial activity and cash balance of the Strother Interchange TDD for the year ended December 31, 2020.

	Year Ended December 31, 2020
RECEIPTS	
Sales Tax	\$ 188,644
Interest	75
Total Receipts	<u>188,719</u>
DISBURSEMENTS	
Professional Fees	40,473
Prepaid Insurance	11,946
Street Lights	9,866
Miscellaneous Expenses	4,907
Total Disbursements	<u>67,192</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	121,527
BEGINNING CASH	<u>137,108</u>
ENDING CASH	<u><u>\$ 258,635</u></u>

Source: Compiled by the SAO using the TDD's bank statements and transaction register.

Based on our audit, the cash balance of the Strother Interchange TDD as of December 31, 2020, was \$258,635. The Strother Interchange TDD's legal counsel indicated the district had debts of \$364 as of June 21, 2021 for billed and unbilled legal services and expenses. Based on this representation, district

² The delay from December 2018 to May 2020 was due to the district completing additional street light improvements in cooperation with the LTA.



Strother Interchange Transportation Development District Management Advisory Report State Auditor's Findings

assets will be sufficient to pay any remaining costs and obligations. Pursuant to the Dissolution Agreement between the Strother Interchange TDD, the City of Lee's Summit, and the MHTC, 60 percent and 40 percent of the remaining money will be distributed to the City of Lee's Summit and the MHTC, respectively.

Based on our audit, the Board of Directors may proceed with the abolishment of the Strother Interchange TDD in accordance with Section 238.275, RSMo.



NICOLE GALLOWAY, CPA **Missouri State Auditor**

Members of the General Assembly
and
Honorable Scott Fitzpatrick, State Treasurer
Jefferson City, Missouri

We completed audit work at the Office of State Treasurer (STO) as part of our annual statewide audit of the state's financial statements for the fiscal year ended June 30, 2020. We issued audit reports (Report Nos. 2021-006 and 2021-017) of the state's Comprehensive Annual Financial Report, in February and March 2021.¹ The purpose of this letter is to summarize and communicate to stakeholders, the audit work performed at the STO during the audit and the audit results.

Statewide Financial Statement Audit and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Comprehensive Annual Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered \$47 billion in total assets and \$31 billion in total expenses for fiscal year 2020. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of related internal controls for each of those accounts. For fiscal year 2020, our financial statement audit included work at the OA and 12 state agencies and offices.

Financial Statement Audit Work at the STO

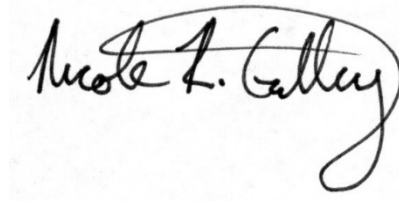
For the STO, we audited more than \$4.3 billion in cash and investment balances in various funds. In addition, we audited \$85 million in revenue activity and \$40 million in expenditure activity for the Abandoned Fund Account (Unclaimed Property) Fund.

Audit Results and Findings at the STO

Our responsibility for the statewide financial statement audit is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the STO.

¹ Audit reports are available at: <<https://auditor.mo.gov/AuditReport/Menu>>.

We are required by the audit standards to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; and/or fraud. The reports issued reported no audit findings related to the audit procedures performed at the STO.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is written in a cursive style with a large, looping "G" at the end.

Nicole R. Galloway, CPA
State Auditor



NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Sarah H. Steelman, Commissioner
Office of Administration
Jefferson City, Missouri

We completed audit work at the Office of Administration (OA) as part of our annual statewide audits of the state's financial statements and federal awards for the fiscal year ended June 30, 2020. We issued audit reports (Report Nos. 2021-006 and 2021-017) of the state's Comprehensive Annual Financial Report, in February and March 2021; and issued the Single Audit Report (Report No. 2021-024), in May 2021.¹ The purpose of this letter is to summarize and communicate to stakeholders, the audit work performed at the OA during these audits and the audit results.

Statewide Audits and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The OA prepared the Comprehensive Annual Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered \$47 billion in total assets and \$31 billion in total expenses for fiscal year 2020. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of related internal controls for each of those accounts. For fiscal year 2020, our financial statement audit included work at the OA and 12 state agencies and offices.

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal award expenditures of the public universities and other component units, reported the state expended more than \$17 billion in federal funds for 308 programs in fiscal year 2020. We performed risk assessments on each of the state's 31 Type A programs (programs with federal award expenditures more than \$30 million)

¹ Audit reports are available at: <<https://auditor.mo.gov/AuditReport/Menu>>.

and 24 larger Type B programs (programs with federal award expenditures between \$7.5 million and \$30 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2020, our Single Audit included 15 major federal programs with expenditures totaling \$12.6 billion, administered by 9 state agencies.

Financial Statement Audit Work at the OA

We audited certain significant accounts specific to OA operations. For the OA, we audited revenue activity of \$1.5 billion and expenditure activity of \$138 million for the State Emergency Management Agency Federal Stimulus Fund; revenue activity of \$521 million and expenditure activity of \$521 million for the OA Federal Stimulus Fund; revenue activity of \$91 million and expenditure activity of \$76 million for the Missouri Revolving Information Technology Trust Fund; and expenditure activity of \$55 million for the State Facility Maintenance and Operating Fund.

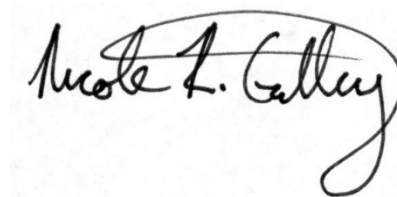
Single Audit Work at the OA

The OA reported federal award expenditures totaling \$710.6 million for fiscal year 2020. We audited, as major, the Coronavirus Relief Fund program with expenditures of \$702.2 million.

Audit Results and Findings at the OA

Our responsibility for the statewide audits is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the OA. The Single Audit reported no material noncompliance with direct and material compliance requirements for the major program audited at the OA.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; fraud; and/or known or likely questioned costs greater than \$25,000. The reports issued reported no audit findings related to the audit procedures performed at the OA.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor



NICOLE GALLOWAY, CPA **Missouri State Auditor**

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Conservation Commission
and
Sara Parker Pauley, Director
Department of Conservation
Jefferson City, Missouri

We completed audit work at the Missouri Department of Conservation (MDC) as part of our annual statewide audits of the state's financial statements and federal awards for the fiscal year ended June 30, 2020. We issued audit reports (Report Nos. 2021-006 and 2021-017) of the state's Comprehensive Annual Financial Report, in February and March 2021; and issued the Single Audit Report (Report No. 2021-024), in May 2021.¹ The purpose of this letter is to summarize and communicate to stakeholders, the audit work performed at the MDC during these audits and the audit results.

Statewide Audits and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Comprehensive Annual Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered \$47 billion in total assets and \$31 billion in total expenses for fiscal year 2020. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of related internal controls for each of those accounts. For fiscal year 2020, our financial statement audit included work at the OA and 12 state agencies and offices.

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal

¹ Audit reports are available at: <<https://auditor.mo.gov/AuditReport/Menu>>.

award expenditures of the public universities and other component units, reported the state expended more than \$17 billion in federal funds for 308 programs in fiscal year 2020. We performed risk assessments on each of the state's 31 Type A programs (programs with federal award expenditures more than \$30 million) and 24 larger Type B programs (programs with federal award expenditures between \$7.5 million and \$30 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2020, our Single Audit included 15 major federal programs with expenditures totaling \$12.6 billion, administered by 9 state agencies.

Financial Statement Audit Work at the MDC

For the MDC, we audited revenue activity of \$78.1 million and expenditure activity of \$173.8 million for the Conservation Commission Fund.

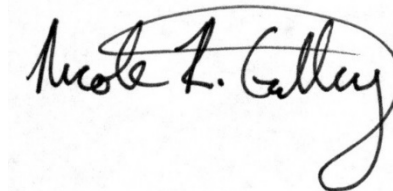
Single Audit Work at the MDC

The MDC reported federal award expenditures totaling \$39.6 million for fiscal year 2020. We audited, as major, the Fish and Wildlife Cluster with expenditures of \$35.5 million.

Audit Results and Findings at the MDC

Our responsibility for the statewide audits is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the MDC. The Single Audit reported no material noncompliance with direct and material compliance requirements for the major program audited at the MDC.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; fraud; and/or known or likely questioned costs greater than \$25,000. The reports issued reported no audit findings related to the audit procedures performed at the MDC.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor



NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Jennifer Tidball, Acting Director
Department of Social Services
Jefferson City, Missouri

We completed audit work at the Department of Social Services (DSS) as part of our annual statewide audits of the state's financial statements and federal awards for the fiscal year ended June 30, 2020. We issued audit reports (Report Nos. 2021-006 and 2021-017) of the state's Comprehensive Annual Financial Report, in February and March 2021; and issued the Single Audit Report (Report No. 2021-024), in May 2021.¹ The purpose of this letter is to summarize and communicate to stakeholders, the audit work performed at the DSS during these audits and the audit results.

Statewide Audits and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Comprehensive Annual Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered \$47 billion in total assets and \$31 billion in total expenses for fiscal year 2020. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of related internal controls for each of those accounts. For fiscal year 2020, our financial statement audit included work at the OA and 12 state agencies and offices.

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal award expenditures of the public universities and other component units, reported the state expended more than \$17 billion in federal funds for 308 programs in fiscal year 2020. We performed risk assessments on

¹ Audit reports are available at: <<https://auditor.mo.gov/AuditReport/Menu>>.

each of the state's 31 Type A programs (programs with federal award expenditures more than \$30 million) and 24 larger Type B programs (programs with federal award expenditures between \$7.5 million and \$30 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2020, our Single Audit included 15 major federal programs with expenditures totaling \$12.6 billion, administered by 9 state agencies.

Financial Statement Audit Work at the DSS

For the DSS, we audited financial activities and balances totaling more than \$17 billion for the following significant accounts:

Federal Reimbursement Allowance Fund:

- \$1.8 billion in revenue activity
- \$3 billion in expenditure activity

Title XIX Federal and Other Fund:

- \$4.2 billion in revenue activity,
- \$4.2 billion in expenditure activity
- an accounts receivable balance of \$92 million

Department of Social Services Federal and Other Fund:

- \$1 billion in revenue activity
- \$757 million in expenditure activity
- an accounts receivable balance of \$13 million
- an accounts payable balance of \$65 million

Nursing Facility Federal Reimbursement Allowance Fund:

- \$363 million in revenue activity
- \$529 million in expenditure activity

General Revenue Fund:

- \$1.5 billion in expenditure activity
- an accounts receivable balance of \$3 million

Life Sciences Research Trust Fund:

- \$32 million in expenditure activity

Pharmacy Rebates Fund:

- an accounts receivable balance of \$43 million

Third Party Liability Collection Fund:

- an accounts receivable balance of \$2 million

Temporary Assistance for Needy Families Fund

- an accounts receivable balance of \$2 million

Department of Social Services Educational Improvement Fund

- an accounts receivable balance (and related deferred inflows of resources) of \$3 million

In addition, we audited Medical Assistance Payments survey data totaling \$9 billion for various funds and food stamps distributions of \$1.3 billion.

Single Audit Work at the DSS

The DSS reported federal award expenditures totaling \$10.1 billion for fiscal year 2020. We audited, as major, 4 programs with expenditures totaling \$8.1 billion: the Food Distribution Cluster,² the Adoption Assistance program, the Children's Health Insurance Program (CHIP), and the Medicaid Cluster.

Audit Results and Findings at the DSS

Our responsibility for the statewide audits is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the DSS. The Single Audit reported material noncompliance with direct and material compliance requirements for the CHIP and the Medicaid Cluster, and no material noncompliance for the other major programs audited at the DSS.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; fraud; and/or known or likely questioned costs greater than \$25,000.

We reported an audit finding related to the DSS's internal controls over financial reporting.

- Department of Social Services Financial Reporting Controls (Finding No. FS2020-002) - The DSS - Division of Finance and Administrative Services did not have adequate controls and procedures over financial reporting of accounts payable. As a result, accounts payable data submitted to the OA for inclusion in the Comprehensive Annual Financial Report for the year ended June 30, 2020, was misstated. If the misstatement had not been identified during the audit, accounts payable would have been overstated by approximately \$17.5 million in the Comprehensive Annual Financial Report.

The audit finding and the DSS's response are included in our Comprehensive Annual Financial Report - Report on Internal Control, Compliance, and Other Matters (Report No. 2021-017) and the DSS's Corrective Action Plan is included in the Single Audit Report (Report No. 2021-024).

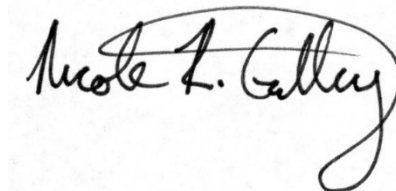
We reported 4 audit findings related to the DSS's administration of federal awards.

- Medicaid Nursing Facility Cost Report Audits (Finding No. 2020-001) - As noted in our previous audit, the DSS - MO HealthNet Division (MHD) did not ensure periodic audits of cost reports or other financial information of nursing facilities participating in the Medical Assistance Program (Medicaid) were conducted as required by the Missouri Medicaid State Plan.
- Medicaid National Correct Coding Initiative (Finding No. 2020-002) - The DSS-MHD had not fully implemented the Medicaid National Correct Coding Initiative edits in the Medicaid Management Information System (MMIS) as required by 42 USC 1396b(r). In addition, the DSS-MHD did not ensure confidentiality agreements containing required elements to protect the confidentiality of the edit files were in place with the MMIS contractor.

² The Food Distribution Cluster is administered by both the DSS and the Department of Health and Senior Services.

- Medicaid and CHIP MAGI-Based Participant Eligibility (Finding No. 2020-003) - As noted in our previous audit, the DSS did not have sufficient controls to ensure compliance with the eligibility redetermination requirements of the Medicaid and the CHIP for participants whose eligibility is based on their Modified Adjusted Gross Income (MAGI), prior to suspension of the requirements in March 2020. Questioned costs totaled \$1,928.
- Adoption Assistance Eligibility and Payments (Finding No. 2020-004) - As similarly noted in our 6 previous audits of the Adoption Assistance program, the DSS made payments on behalf of ineligible children and did not have sufficient controls to prevent and/or detect certain unallowable payments. From the Adoption Assistance program, the DSS - Children's Division made payments on behalf of 5 ineligible children with backdated subsidy agreements, and made an unallowable payment for an additional child. Questioned costs totaled \$14,465.

The DSS partially agreed with one or more of the audit findings. The audit findings and the DSS's responses and Corrective Action Plans, including explanation and specific reasons for disagreement, are included in the Single Audit Report (Report No. 2021-024).

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor



NICOLE GALLOWAY, CPA **Missouri State Auditor**

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Sandy Karsten, Director
Department of Public Safety
and
Major General Levon E. Cumpston, Adjutant General
Office of the Adjutant General
Jefferson City, Missouri

We completed audit work at the Department of Public Safety - Office of the Adjutant General (DPS-OTAG) as part of our annual statewide audit of the state's federal awards for the fiscal year ended June 30, 2020. We issued the Single Audit Report (Report No. 2021-024), in May 2021.¹ The purpose of this letter is to summarize and communicate to stakeholders, the audit work performed at the DPS-OTAG during the audit and the audit results.

Statewide Single Audit and Methodology

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal award expenditures of the public universities and other component units, reported the state expended more than \$17 billion in federal funds for 308 programs in fiscal year 2020. We performed risk assessments on each of the state's 31 Type A programs (programs with federal award expenditures more than \$30 million) and 24 larger Type B programs (programs with federal award expenditures between \$7.5 million and \$30 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2020, our Single Audit included 15 major federal programs with expenditures totaling \$12.6 billion, administered by 9 state agencies.

¹ The Single Audit Report is available at: <<https://auditor.mo.gov/AuditReport/Menu>>.

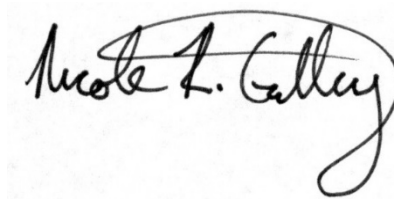
Single Audit Work at the DPS-OTAG

The DPS-OTAG reported federal award expenditures totaling \$52.4 million for fiscal year 2020. We audited, as major, the National Guard Military Operations and Maintenance (O&M) Projects program with expenditures of \$52.4 million.

Audit Results and Findings at the DPS-OTAG

Our responsibility for the statewide Single Audit is limited to the previously stated objectives. The Single Audit reported no material noncompliance with direct and material compliance requirements for the major program audited at the DPS-OTAG.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of federal statutes, regulations, and terms and conditions of federal awards; and/or known or likely questioned costs greater than \$25,000. We reported an audit finding related to the DPS-OTAG's administration of federal awards. The finding and agency's response and Corrective Action Plan are included in the Single Audit Report (Report No. 2021-024).

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor



NICOLE GALLOWAY, CPA **Missouri State Auditor**

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Sandy Karsten, Director
Department of Public Safety
and
Paul Kirchhoff, Executive Director
Missouri Veterans Commission
Jefferson City, Missouri

We completed audit work at the Department of Public Safety - Missouri Veterans Commission (DPS-MVC) as part of our annual statewide audits of the state's financial statements and federal awards for the fiscal year ended June 30, 2020. We issued audit reports (Report Nos. 2021-006 and 2021-017) of the state's Comprehensive Annual Financial Report, in February and March 2021; and issued the Single Audit Report (Report No. 2021-024), in May 2021.¹ The purpose of this letter is to summarize and communicate to stakeholders, the audit work performed at the DPS-MVC during these audits and the audit results.

Statewide Audits and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Comprehensive Annual Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered \$47 billion in total assets and \$31 billion in total expenses for fiscal year 2020. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of related internal controls for each of those accounts. For fiscal year 2020, our financial statement audit included work at the OA and 12 state agencies and offices.

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal

¹ Audit reports are available at: <<https://auditor.mo.gov/AuditReport/Menu>>.

programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal award expenditures of the public universities and other component units, reported the state expended more than \$17 billion in federal funds for 308 programs in fiscal year 2020. We performed risk assessments on each of the state's 31 Type A programs (programs with federal award expenditures more than \$30 million) and 24 larger Type B programs (programs with federal award expenditures between \$7.5 million and \$30 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2020, our Single Audit included 15 major federal programs with expenditures totaling \$12.6 billion, administered by 9 state agencies.

Financial Statement Audit Work at the DPS-MVC

For the DPS-MVC, we audited revenue activity of \$103.6 million, expenditure activity of \$73.1 million, a capital assets balance of \$4.3 million, an accounts receivable balance of \$6.6 million, and a compensated absences balance of \$3.9 million for the Missouri Veterans Homes Fund.

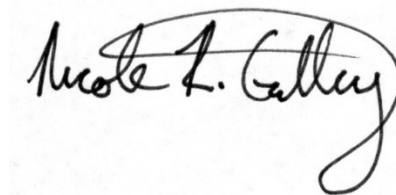
Single Audit Work at the DPS-MVC

The DPS-MVC reported federal award expenditures totaling \$76.3 million for fiscal year 2020. No programs at the DPS-MVC were assessed as high risk, therefore no programs were audited as major. We performed limited audit procedures related to risk assessments and the SEFA.

Audit Results and Findings at the DPS-MVC

Our responsibility for the statewide audits is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the DPS-MVC. The Single Audit reported no material issues related to the limited work performed at the DPS-MVC.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; fraud; and/or known or likely questioned costs greater than \$25,000. The reports issued reported no audit findings related to the audit procedures performed at the DPS-MVC.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is written in a cursive style with a large, looping "G" at the end.

Nicole R. Galloway, CPA
State Auditor



NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Kenneth J. Zellers, Director
Department of Revenue
Jefferson City, Missouri

We completed audit work at the Department of Revenue (DOR) as part of our annual statewide audit of the state's financial statements for the fiscal year ended June 30, 2020. We issued audit reports (Report Nos. 2021-006 and 2021-017) of the state's Comprehensive Annual Financial Report, in February and March 2021.¹ The purpose of this letter is to summarize and communicate to stakeholders, the audit work performed at the DOR during the audit and the audit results.

Statewide Financial Statement Audit and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Comprehensive Annual Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered \$47 billion in total assets and \$31 billion in total expenses for fiscal year 2020. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of related internal controls for each of those accounts. For fiscal year 2020, our financial statement audit included work at the OA and 12 state agencies and offices.

Financial Statement Audit Work at the DOR

For the DOR, we audited financial activities and balances totaling \$18 billion for the following significant accounts:

General Revenue Fund:

- \$10.1 billion in revenue activity
- \$1.3 billion in expenditure activity
- an accounts receivable balance (and related deferred inflows of resources) of \$2.7 billion
- an accounts payable balance of \$271 million

¹ Audit reports are available at: <<https://auditor.mo.gov/AuditReport/Menu>>.

Motor Fuel Tax Fund:

- \$718 million in revenue activity
- \$185 million in expenditure activity

Gaming Proceeds for Education Fund:

- \$259 million in revenue activity

School District Trust Fund:

- \$925 million in revenue activity
- an accounts receivable balance (and related deferred inflows of resources) of \$118 million

Conservation Commission Fund:

- \$123 million in revenue activity
- an accounts receivable balance of \$17 million

Parks Sales Tax Fund:

- \$49 million in revenue activity
- an accounts receivable balance of \$7 million

Soil and Water Sales Tax Fund:

- \$49 million in revenue activity
- an accounts receivable balance of \$7 million

DOR Agency Funds:

- asset (and related liability) balances of \$1.1 billion

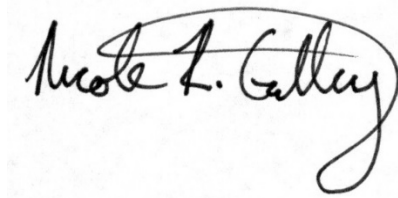
Audit Results and Findings at the DOR

Our responsibility for the statewide financial statement audit is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the DOR. We expressed qualified opinions on the governmental activities and the General Fund because we were not allowed access to tax returns and related source documents for income taxes at the DOR.

We are required by the audit standards to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; and/or fraud. We reported an audit finding related to the DOR's internal controls over financial reporting.

- Department of Revenue Financial Reporting Controls (Finding No. FS2020-001) - The DOR did not have adequate controls and procedures over financial reporting of motor vehicle sales tax accounts receivable. As a result, net accounts receivable and related liability balances submitted to the OA for inclusion in the Comprehensive Annual Financial Report for the year ended June 30, 2020, were misstated. If the misstatements had not been identified during the audit, net accounts receivable and related liability balances for governmental and agency funds would have been overstated by at least \$292 million in the Comprehensive Annual Financial Report.

The audit finding and the DOR's response are included in our Comprehensive Annual Financial Report - Report on Internal Control, Compliance, and Other Matters (Report No. 2021-017) and the DOR's Corrective Action Plan is included in the Single Audit Report (Report No. 2021-024). The DOR provided written comments to this letter (see following page).

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

MICHAEL L. PARSON
GOVERNOR



KENNETH J. ZELLERS
DIRECTOR OF REVENUE

MISSOURI DEPARTMENT OF REVENUE
POST OFFICE BOX 311
JEFFERSON CITY, MISSOURI 65105-0311
PHONE: (573) 751-4450
FAX: (573) 751-7150
WEBSITE: www.dor.mo.gov

August 10, 2021

Nicole Galloway, CPA
Missouri State Auditor
Missouri State Auditor's Office
PO Box 869
Jefferson City, MO 65102

Dear Ms. Galloway:

The Department of Revenue acknowledges the Missouri State Auditor's letter regarding the audit work performed by your office at the Department of Revenue for your annual statewide audit of the state's financial statements for the fiscal year ended June 30, 2020.

In response to the Missouri State Auditor's letter, the Department of Revenue requests the below response be included in the letter:

The Department of Revenue wants to reassure our customers that the finding does not have any effect on them or result in any added cost to them. The Department of Revenue took corrective action following the State Auditor's Office notification of the finding with the motor vehicle sales tax accounts receivable reports reported to the Office of Administration - Division of Accounting (DOA), and restated and resubmitted the motor vehicle sales tax accounts receivable reports for fiscal years ended June 30, 2019 and 2020. The Department of Revenue also evaluated and performed a detailed review of the data extracted from the system; and, developed a new methodology for reporting the allowance for uncollectible accounts receivables going forward.

If you have any questions, please contact me at 751-1115, or Joshua.Shope@dor.mo.gov.

Sincerely,

A handwritten signature in black ink that reads "Ken Zellers".

Ken Zellers

JKS/

c:	Lynn Kempker	Vickie Akin	Brooklyn Wasser
	Joseph Plaggenberg	Brittany Burns	Steve Hoskins
	Maria Sanders	Julie Ruettgers	Joel Allison



NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Anne L. Precythe, Director
Department of Corrections
Jefferson City, Missouri

We completed audit work at the Department of Corrections (DOC) as part of our annual statewide audit of the state's financial statements for the fiscal year ended June 30, 2020. We issued audit reports (Report Nos. 2021-006 and 2021-017) of the state's Comprehensive Annual Financial Report, in February and March 2021.¹ The purpose of this letter is to summarize and communicate to stakeholders, the audit work performed at the DOC during the audit and the audit results.

Statewide Financial Statement Audit and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Comprehensive Annual Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered \$47 billion in total assets and \$31 billion in total expenses for fiscal year 2020. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of related internal controls for each of those accounts. For fiscal year 2020, our financial statement audit included work at the OA and 12 state agencies and offices.

Financial Statement Audit Work at the DOC

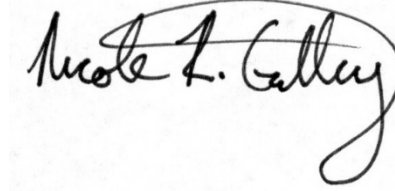
For the DOC, we audited revenue activity of \$29 million and expenditure activity of \$25.9 million for the Working Capital Revolving Fund, and expenditure activity of \$616.7 million and an accounts payable balance of \$40.8 million for the General Revenue Fund.

Audit Results and Findings at the DOC

Our responsibility for the statewide financial statement audit is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the DOC.

¹ Audit reports are available at: <<https://auditor.mo.gov/AuditReport/Menu>>.

We are required by the audit standards to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; and/or fraud. The reports issued reported no audit findings related to the audit procedures performed at the DOC.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is written in a cursive style with a large, looping "G" at the end.

Nicole R. Galloway, CPA
State Auditor



NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Dru Buntin, Director
Department of Natural Resources
Jefferson City, Missouri

We completed audit work at the Department of Natural Resources (DNR) as part of our annual statewide audits of the state's financial statements and federal awards for the fiscal year ended June 30, 2020. We issued audit reports (Report Nos. 2021-006 and 2021-017) of the state's Comprehensive Annual Financial Report, in February and March 2021; and issued the Single Audit Report (Report No. 2021-024), in May 2021.¹ The purpose of this letter is to summarize and communicate to stakeholders, the audit work performed at the DNR during these audits and the audit results.

Statewide Audits and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Comprehensive Annual Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered \$47 billion in total assets and \$31 billion in total expenses for fiscal year 2020. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of related internal controls for each of those accounts. For fiscal year 2020, our financial statement audit included work at the OA and 12 state agencies and offices.

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal award expenditures of the public universities and other component units, reported the state expended more than \$17 billion in federal funds for 308 programs in fiscal year 2020. We performed risk assessments on

¹ Audit reports are available at: <<https://auditor.mo.gov/AuditReport/Menu>>.

each of the state's 31 Type A programs (programs with federal award expenditures more than \$30 million) and 24 larger Type B programs (programs with federal award expenditures between \$7.5 million and \$30 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2020, our Single Audit included 15 major federal programs with expenditures totaling \$12.6 billion, administered by 9 state agencies.

Financial Statement Audit Work at the DNR

For the DNR, we audited revenue activity of \$111 million, expenditure activity of \$35 million, and a loans receivable balance of \$1.4 billion for the Water & Wastewater Loan Revolving Fund; revenue activity of \$64 million and expenditure activity of \$63 million for the Water & Wastewater Loan Fund; expenditure activity of \$32 million for the Parks Sales Tax Fund; expenditure activity of \$50 million for the Soil and Water Sales Tax Fund; and a capital assets balance of \$149 million for the State Parks Earnings Fund. In addition, we audited accounts receivable balances totaling \$11 million for the Water Pollution Permit Fee Subaccount Fund, the Solid Waste Management Fund, and the DNR Protection - Air Pollution Permit Fee Fund.

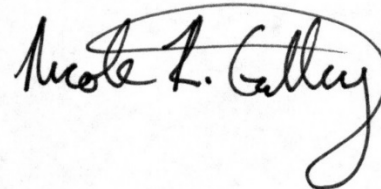
Single Audit Work at the DNR

The DNR reported federal award expenditures totaling \$104.1 million for fiscal year 2020. We audited, as major, the Clean Water State Revolving Fund Cluster with expenditures of \$55.8 million.

Audit Results and Findings at the DNR

Our responsibility for the statewide audits is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the DNR. The Single Audit reported no material noncompliance with direct and material compliance requirements for the major program audited at the DNR.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; fraud; and/or known or likely questioned costs greater than \$25,000. The reports issued reported no audit findings related to the audit procedures performed at the DNR.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor



NICOLE GALLOWAY, CPA **Missouri State Auditor**

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Mental Health Commission
and
Mark Stringer, Director
Department of Mental Health
Jefferson City, Missouri

We completed audit work at the Department of Mental Health (DMH) as part of our annual statewide audits of the state's financial statements and federal awards for the fiscal year ended June 30, 2020. We issued audit reports (Report Nos. 2021-006 and 2021-017) of the state's Comprehensive Annual Financial Report, in February and March 2021; and issued the Single Audit Report (Report No. 2021-024), in May 2021.¹ The purpose of this letter is to summarize and communicate to stakeholders, the audit work performed at the DMH during these audits and the audit results.

Statewide Audits and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Comprehensive Annual Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered \$47 billion in total assets and \$31 billion in total expenses for fiscal year 2020. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of related internal controls for each of those accounts. For fiscal year 2020, our financial statement audit included work at the OA and 12 state agencies and offices.

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal award expenditures of the public universities and other component units, reported the state expended more than \$17 billion in federal funds for 308 programs in fiscal year 2020. We performed risk assessments on

¹ Audit reports are available at: <<https://auditor.mo.gov/AuditReport/Menu>>.

each of the state's 31 Type A programs (programs with federal award expenditures more than \$30 million) and 24 larger Type B programs (programs with federal award expenditures between \$7.5 million and \$30 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2020, our Single Audit included 15 major federal programs with expenditures totaling \$12.6 billion, administered by 9 state agencies.

Financial Statement Audit Work at the DMH

For the DMH, we audited revenue activity of \$1.5 billion and expenditure activity of \$1.2 billion for the DMH - Federal Fund, and expenditure activity of \$935 million for the General Revenue Fund.

Single Audit Work at the DMH

The DMH reported federal award expenditures totaling \$80.2 million for fiscal year 2020. We performed audit procedures related to the DMH's cooperative agreements with the Department of Social Services (DSS) for the Medicaid Cluster, a major program at the DSS.

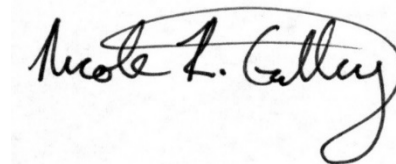
Audit Results and Findings at the DMH

Our responsibility for the statewide audits is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the DMH. The Single Audit reported no material noncompliance with direct and material compliance requirements for the portion of the Medicaid Cluster audited at the DMH.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; fraud; and/or known or likely questioned costs greater than \$25,000. We reported an audit finding related to the DMH's administration of federal awards.

- Medicaid Developmental Disabilities Comprehensive Waiver Per Diem Rates (Finding No. 2020-005) - As noted in our prior five audit reports, the DMH - Division of Developmental Disabilities (DD) continued to pay historical per diem rates to providers for residential habilitation services provided to participants of the Home and Community Based Services, Developmental Disabilities Comprehensive Waiver (Comprehensive Waiver) program, but did not retain adequate documentation to support these rates. As a result, the DD could not demonstrate some amounts paid were allowable costs of the Comprehensive Waiver program. Questioned costs totaled \$173,694.

The DMH disagreed with the audit finding. The audit finding and the DMH's response and Corrective Action Plan, including explanation and specific reasons for disagreement, are included in the Single Audit Report (Report No. 2021-024).



Nicole R. Galloway, CPA
State Auditor



NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Anna S. Hui, Director
Department of Labor and Industrial Relations
Jefferson City, Missouri

We completed audit work at the Department of Labor and Industrial Relations (DOLIR) as part of our annual statewide audits of the state's financial statements and federal awards for the fiscal year ended June 30, 2020. We issued audit reports (Report Nos. 2021-006 and 2021-017) of the state's Comprehensive Annual Financial Report, in February and March 2021; and issued the Single Audit Report (Report No. 2021-024), in May 2021.¹ The purpose of this letter is to summarize and communicate to stakeholders, the audit work performed at the DOLIR during these audits and the audit results.

Statewide Audits and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Comprehensive Annual Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered \$47 billion in total assets and \$31 billion in total expenses for fiscal year 2020. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of related internal controls for each of those accounts. For fiscal year 2020, our financial statement audit included work at the OA and 12 state agencies and offices.

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal award expenditures of the public universities and other component units, reported the state expended more than \$17 billion in federal funds for 308 programs in fiscal year 2020. We performed risk assessments on

¹ Audit reports are available at: <<https://auditor.mo.gov/AuditReport/Menu>>.

each of the state's 31 Type A programs (programs with federal award expenditures more than \$30 million) and 24 larger Type B programs (programs with federal award expenditures between \$7.5 million and \$30 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2020, our Single Audit included 15 major federal programs with expenditures totaling \$12.6 billion, administered by 9 state agencies.

Financial Statement Audit Work at the DOLIR

For the DOLIR, we audited revenue activity of \$2.8 billion, expenditure activity of \$3.2 billion, a cash balance of \$664 million, and an accounts receivable balance of \$132 million for the Unemployment Compensation Fund. In addition, we audited revenue activity of \$99 million, expenditure activity of \$77 million, and a long-term liabilities balance of \$2.2 billion for the Workers Compensation - Second Injury Fund.

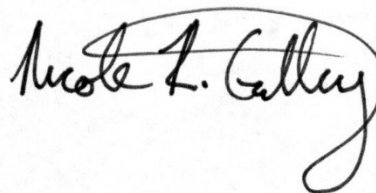
Single Audit Work at the DOLIR

The DOLIR reported federal award expenditures totaling \$3.2 billion for fiscal year 2020. We audited, as major, the Unemployment Insurance program with expenditures of \$3.2 billion.

Audit Results and Findings at the DOLIR

Our responsibility for the statewide audits is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the DOLIR. The Single Audit reported no material noncompliance with direct and material compliance requirements for the major program audited at the DOLIR.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; fraud; and/or known or likely questioned costs greater than \$25,000. The reports issued reported no audit findings related to the audit procedures performed at the DOLIR.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor



NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Robert J. Knodell, Acting Director
Department of Health and Senior Services
Jefferson City, Missouri

We completed audit work at the Department of Health and Senior Services (DHSS) as part of our annual statewide audits of the state's financial statements and federal awards for the fiscal year ended June 30, 2020. We issued audit reports (Report Nos. 2021-006 and 2021-017) of the state's Comprehensive Annual Financial Report, in February and March 2021; and issued the Single Audit Report (Report No. 2021-024), in May 2021.¹ The purpose of this letter is to summarize and communicate to stakeholders, the audit work performed at the DHSS during these audits and the audit results.

Statewide Audits and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Comprehensive Annual Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered \$47 billion in total assets and \$31 billion in total expenses for fiscal year 2020. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of related internal controls for each of those accounts. For fiscal year 2020, our financial statement audit included work at the OA and 12 state agencies and offices.

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal award expenditures of the public universities and other component units, reported the state expended more than \$17 billion in federal funds for 308 programs in fiscal year 2020. We performed risk assessments on each of the state's 31 Type A programs (programs with federal award expenditures more than \$30 million)

¹ Audit reports are available at: <<https://auditor.mo.gov/AuditReport/Menu>>.

and 24 larger Type B programs (programs with federal award expenditures between \$7.5 million and \$30 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2020, our Single Audit included 15 major federal programs with expenditures totaling \$12.6 billion, administered by 9 state agencies.

Financial Statement Audit Work at the DHSS

For the DHSS, we audited revenue activity of \$988.3 million and expenditure activity of \$957.3 million for the DHSS - Federal and Other Funds Fund.

Single Audit Work at the DHSS

The DHSS reported federal award expenditures totaling \$400.5 million for fiscal year 2020. We audited, as major, 3 programs with expenditures totaling \$99.2 million: the Child and Adult Care Food Program, the Food Distribution Cluster,² and the Aging Cluster. We also performed audit procedures related to the DHSS's cooperative agreements with the Department of Social Services (DSS) for the Medicaid Cluster, a major program at the DSS.

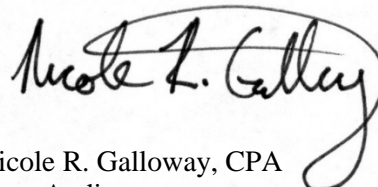
Audit Results and Findings at the DHSS

Our responsibility for the statewide audits is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the DHSS. The Single Audit reported no material noncompliance with direct and material compliance requirements for the major programs audited at the DHSS.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; fraud; and/or known or likely questioned costs greater than \$25,000. We reported an audit finding related to the DHSS's administration of federal awards.

- CSFP Food Inventory (Finding No. 2020-006) - The DHSS - Bureau of Community Food & Nutrition Assistance (BCFNA) did not establish adequate controls to ensure compliance with federal requirements regarding accountability of United States Department of Agriculture (USDA)-donated foods distributed through the Commodity Supplemental Food Program (CSFP). The BCFNA did not perform annual inventories of food bank storage facilities.

The audit finding and the DHSS's response and Corrective Action Plan are included in the Single Audit Report (Report No. 2021-024).



Nicole R. Galloway, CPA
State Auditor

August 2021
Report No. 2021-056

² The Food Distribution Cluster is administered by both the DHSS and the DSS.



NICOLE GALLOWAY, CPA **Missouri State Auditor**

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Coordinating Board for Higher Education
and
Zora Mulligan, Commissioner
Department of Higher Education and Workforce Development
Jefferson City, Missouri

We completed audit work at the Department of Higher Education and Workforce Development (DHEWD) as part of our annual statewide audits of the state's financial statements and federal awards for the fiscal year ended June 30, 2020. We issued audit reports (Report Nos. 2021-006 and 2021-017) of the state's Comprehensive Annual Financial Report, in February and March 2021; and issued the Single Audit Report (Report No. 2021-024), in May 2021.¹ The purpose of this letter is to summarize and communicate to stakeholders, the audit work performed at the DHEWD during these audits and the audit results.

Statewide Audits and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Comprehensive Annual Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered \$47 billion in total assets and \$31 billion in total expenses for fiscal year 2020. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of related internal controls for each of those accounts. For fiscal year 2020, our financial statement audit included work at the OA and 12 state agencies and offices.

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal

¹ Audit reports are available at: <<https://auditor.mo.gov/AuditReport/Menu>>.

award expenditures of the public universities and other component units, reported the state expended more than \$17 billion in federal funds for 308 programs in fiscal year 2020. We performed risk assessments on each of the state's 31 Type A programs (programs with federal award expenditures more than \$30 million) and 24 larger Type B programs (programs with federal award expenditures between \$7.5 million and \$30 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2020, our Single Audit included 15 major federal programs with expenditures totaling \$12.6 billion, administered by 9 state agencies.

Financial Statement Audit Work at the DHEWD

For the DHEWD, we audited revenue activity of \$69.2 million for the Federal Student Loan Reserve Fund and expenditure activity of \$727.2 million for the General Revenue Fund.

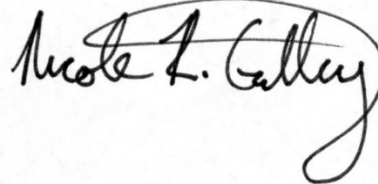
Single Audit Work at the DHEWD

The DHEWD reported federal award expenditures totaling \$119.2 million for fiscal year 2020. We audited, as major, the Federal Family Education Loans program with expenditures of \$60.6 million.

Audit Results and Findings at the DHEWD

Our responsibility for the statewide audits is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the DHEWD. The Single Audit reported no material noncompliance with direct and material compliance requirements for the major program audited at the DHEWD.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; fraud; and/or known or likely questioned costs greater than \$25,000. The reports issued reported no audit findings related to the audit procedures performed at the DHEWD.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor



NICOLE GALLOWAY, CPA **Missouri State Auditor**

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
State Board of Education
and
Dr. Margie Vandeven, Commissioner
Department of Elementary and Secondary Education
Jefferson City, Missouri

We completed audit work at the Department of Elementary and Secondary Education (DESE) as part of our annual statewide audits of the state's financial statements and federal awards for the fiscal year ended June 30, 2020. We issued audit reports (Report Nos. 2021-006 and 2021-017) of the state's Comprehensive Annual Financial Report, in February and March 2021; and issued the Single Audit Report (Report No. 2021-024), in May 2021.¹ The purpose of this letter is to summarize and communicate to stakeholders, the audit work performed at the DESE during these audits and the audit results.

Statewide Audits and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Comprehensive Annual Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered \$47 billion in total assets and \$31 billion in total expenses for fiscal year 2020. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of related internal controls for each of those accounts. For fiscal year 2020, our financial statement audit included work at the OA and 12 state agencies and offices.

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal

¹ Audit reports are available at: <<https://auditor.mo.gov/AuditReport/Menu>>.

award expenditures of the public universities and other component units, reported the state expended more than \$17 billion in federal funds for 308 programs in fiscal year 2020. We performed risk assessments on each of the state's 31 Type A programs (programs with federal award expenditures more than \$30 million) and 24 larger Type B programs (programs with federal award expenditures between \$7.5 million and \$30 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2020, our Single Audit included 15 major federal programs with expenditures totaling \$12.6 billion, administered by 9 state agencies.

Financial Statement Audit Work at the DESE

For the DESE, we audited expenditure activity totaling \$5.7 billion, including \$2.4 billion for the General Revenue Fund, \$826 million for the Department of Elementary and Secondary Education Fund, \$837 million for the Outstanding Schools Trust Fund, \$183 million for the Lottery Proceeds Fund, \$232 million for the State School Moneys Fund, \$919 million for the School District Trust Fund, and \$272 million for the Classroom Trust Fund. In addition, we audited an accounts payable balance of \$45 million for the Department of Elementary and Secondary Education Fund.

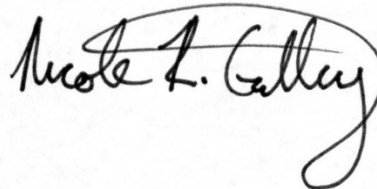
Single Audit Work at the DESE

The DESE reported federal award expenditures totaling \$1.1 billion for fiscal year 2020. We audited, as major, 3 programs with expenditures totaling \$338 million: the Title I Grants to Local Educational Agencies program, the Supporting Effective Instruction State Grants (formerly Improving teacher Quality State Grants) program, and the Elementary and Secondary School Emergency Relief (ESSER) Fund program.

Audit Results and Findings at the DESE

Our responsibility for the statewide audits is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the DESE. The Single Audit reported no material noncompliance with direct and material compliance requirements for the major programs audited at the DESE.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; fraud; and/or known or likely questioned costs greater than \$25,000. The reports issued reported no audit findings related to the audit procedures performed at the DESE.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor



Nicole Galloway, CPA

Missouri State Auditor

**Monthly Report on Political
Subdivision Filings
July 2021**

Report No. 2021-053

August 2021

auditor.mo.gov

Monthly Report on Political Subdivision Filings

July 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 10 political subdivisions required to file a financial report by July 31, 2021, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in July 2021, after their filing deadline. The filing status for these 65 entities is presented in summary on page 3 and by individual entity in Appendix B-E.

A handwritten signature in black ink that reads "Nicole R. Galloway". The signature is written in a cursive style with a large, looping "G" at the end.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Political Subdivision Filings

July 2021

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

This report includes the filing status for the 10 political subdivisions, other than cities, towns, and villages, with a fiscal year end of January 31, 2021. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 10 political subdivisions, 9 filed an annual financial report timely.

This report also includes the filing status for 65 political subdivisions, other than cities, towns, and villages, that filed their financial report in July 2021, after their filing deadline.

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports Reports Due July 31, 2021

Fiscal Year Ended January 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Buchanan	South St. Joseph D&LD	Yes	June 21, 2021
Carroll	Carr Sal Levee District	Yes	January 19, 2021
	Eugene Township Drainage District	Yes	February 26, 2021
	Farmers Drainage & Levee District	Yes	February 26, 2021
	Wakenda Levee District	Yes	January 26, 2021
Cedar	Cedar County Memorial Hospital	Yes	July 12, 2021
Jefferson	Valle Lake Sewer District	Yes	July 14, 2021
Mississippi	Consolidated DD 1 Mississippi County	Yes	May 20, 2021
Scott	North Scott Ambulance District	Yes	July 29, 2021
St. Charles	Dardenne Creek Drainage District 3	No	
Total Filed		9	
Total Not Filed		1	

Acronyms:

DD	Drainage District
D&LD	Drainage & Levee District

Appendix B
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due February 28, 2021
 Filed in July 2021

Fiscal Year Ended August 31, 2020

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Knox	Knox County NHD	Yes	July 16, 2021
Total Filed		1	

Acronyms:

NHD Nursing Home District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due April 30, 2021
 Filed in July 2021

Fiscal Year Ended October 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Carroll	Baltimore Bend Levee District	Yes	July 12, 2021
	Wakenda Township Drainage District	Yes	July 12, 2021
Wayne	East Wayne Ambulance District	Yes	July 22, 2021
Total Filed		3	

Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due May 31, 2021

Filed in July 2021

Fiscal Year Ended November 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	Amazonia Levee District	Yes	July 15, 2021
St. Francois	Leadwood FPD	Yes	July 12, 2021
Total Filed		2	

Acronyms:

FPD Fire Protection District

Appendix E
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2021
Filed in July 2021

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Barry	Seligman FPD	Yes	July 7, 2021
Bollinger	Bollinger County Health Center	Yes	July 13, 2021
Buchanan	San Antonio FPD	Yes	July 7, 2021
Camden	PWSD 3 Camden County	Yes	July 1, 2021
	Toad Cove Complex CID	Yes	July 21, 2021
	Toad Cove Complex TDD	Yes	July 21, 2021
	Toad Cove Resort CID	Yes	July 21, 2021
	Toad Cove Resort TDD	Yes	July 21, 2021
Carroll	Carrollton Public Library District	Yes	July 22, 2021
Cass	Cass County Public Library District	Yes	July 8, 2021
	Harrisonville Market Place A TDD	Yes	July 7, 2021
	Harrisonville Market Place B TDD	Yes	July 7, 2021
Christian	Deerbrook Marketplace CID	Yes	July 20, 2021
Clay	Liberty Commons CID Clay County	Yes	July 16, 2021
	Liberty Commons TDD	Yes	July 16, 2021
Clinton	Lathrop Fire & Rescue	Yes	July 1, 2021
Cole	PWSD 1 Cole County	Yes	July 14, 2021
Daviess	Coffey FPD	Yes	July 26, 2021
	Lock Springs SRD Daviess County	Yes	July 1, 2021
Douglas	Ava Ambulance District	Yes	July 20, 2021
Franklin	St. Clair Ambulance District	Yes	July 17, 2021
Gentry	McFall FPD	Yes	July 26, 2021
Henry	Tightwad FPD	Yes	July 13, 2021
Howard	Consolidated PWSD 1 Howard County	Yes	July 1, 2021
Howell	Pomona FPD	Yes	July 30, 2021
Iron	Quad County FPD	Yes	July 19, 2021
Jackson	Bridgewood Plaza CID	Yes	July 28, 2021
Jefferson	Northeast Public Sewer District	Yes	July 1, 2021
	PWSD 2 Jefferson County	Yes	July 14, 2021
	PWSD 6 Jefferson County	Yes	July 1, 2021
	PWSD 8 Jefferson County	Yes	July 12, 2021
Lafayette	Odessa Fire & Rescue Protection	Yes	July 7, 2021
Lawrence	Lawrence County 911 Board	Yes	July 15, 2021
Lewis	PWSD 1 Lewis County	Yes	July 19, 2021
Lincoln	Winfield-Foley FPD	Yes	July 19, 2021
Mississippi	Mississippi County Health	Yes	July 1, 2021
Phelps	Edgar Springs Rural Volunteer FPD	Yes	July 19, 2021
Platte	Northland Regional AD	Yes	July 6, 2021
	Platte County Regional Sewer District	Yes	July 8, 2021
	PWSD 7 Platte County	Yes	July 18, 2021
Platte	Weatherby Lake FPD	Yes	July 6, 2021
Pulaski	Farris Family TDD	Yes	July 15, 2021
Ray	Lawson Community Fire & Rescue	Yes	July 8, 2021
	Tri-County Drainage District	Yes	July 19, 2021
Schuyler	Consolidated PWSD 1 Schuyler County	Yes	July 13, 2021
St. Charles	Bear Creek CID	Yes	July 15, 2021

Appendix E
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2021
Filed in July 2021

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Charles	Mexico Road TDD	Yes	July 19, 2021
	O'Fallon FPD	Yes	July 1, 2021
St. Louis	370/MO Bottom Road/Taussig Road TDD	Yes	July 9, 2021
	Affton FPD	Yes	July 14, 2021
	Castle Point Street Light District	Yes	July 21, 2021
	Centene Plaza TDD	Yes	July 6, 2021
	Elm Grove TDD	Yes	July 19, 2021
	Manchester Highlands TDD	Yes	July 21, 2021
	CB 5421/5975 TDD	Yes	July 15, 2021
St. Louis City	76 Entertainment CID	Yes	July 1, 2021
Taney	Taney County Health Department	Yes	July 7, 2021
	Clearwater FPD	Yes	July 11, 2021
Wayne	Niangua FPD	Yes	July 20, 2021
Webster			
Total Filed		59	

Acronyms:

AD	Ambulance District
CID	Community Improvement District
FPD	Fire Protection District
PWSD	Public Water Supply District
SRD	Special Road District
TDD	Transportation Development District



Nicole Galloway, CPA

Missouri State Auditor

**Monthly Report on Municipal Court
and Revenue Filings
July 2021**

Report No. 2021-052

August 2021

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings

July 2021

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C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2020 Filed in July 2021	6
D	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due February 28, 2021 Filed in July 2021	7
E	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due March 31, 2021 Filed in July 2021	8
F	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due June 30, 2021 Filed in July 2021	9



NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by July 31, 2021, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for the 1 city is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in July 2021, after their filing deadline. The filing status for these 37 cities, 1 town and 5 villages is presented in summary on page 3-4 and by individual entity in Appendixes B to F.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Municipal Court and Revenue Filings

July 2021

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, except counties and school districts, in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 1 city with a fiscal year end of January 31, 2021, whose financial report was due by July 31, 2021. The municipality filed the financial report timely. The municipality was not required to file an addendum or certification.

This report includes the filing status for 37 cities, 1 town and 5 villages that filed at least one of the items (financial report, addendum, or certification) in July 2021, after their filing deadline. Of these municipalities, 25 filed an annual financial report, 18 filed an addendum, and 5 filed a certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due July 31, 2021

Fiscal Year Ended January 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cole	City of St. Martins	No		n/a	n/a
Total Filed		0		0	0
Total Not Filed		1		0	0
Total n/a		0		1	1

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due September 30, 2020
Filed in July 2021

Fiscal Year Ended March 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Camden	Village of Sunrise Beach	**	March 3, 2021	Yes	***
Clay	City of Holt	***	October 27, 2020	Yes	n/a
Cooper	City of Blackwater	**	August 21, 2020	Yes	n/a
Lafayette	City of Napoleon	**	July 27, 2020	Yes	n/a
Total Filed		0		4	0

** Filed by September 30, 2020.

*** Filed after September 30, 2020, but before July 2021.

n/a Entities without a municipal judge are not required to file a certification.

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2020
Filed in July 2021

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Caldwell	City of Breckenridge	**	November 25, 2020	Yes	n/a
Dallas	City of Urbana	**	November 9, 2020	Yes	**
Total Filed		0		2	0

** Filed by December 31, 2020.

n/a Entities without a municipal judge are not required to file a certification.

Appendix D
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due February 28, 2021
Filed in July 2021

Fiscal Year Ended August 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Charles	Town of Augusta	**	December 18, 2020	Yes	n/a
Total Filed		0		1	0

** Filed by February 28, 2021.

n/a Entities without a municipal judge are not required to file a certification.

Appendix E
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due March 31, 2021
Filed in July 2021

Fiscal Year Ended September 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cedar	City of El Dorado Springs	Yes	July 2, 2021	**	No
Greene	City of Strafford	**	February 16, 2021	Yes	No
Lafayette	City of Lake Lafayette	***	June 24, 2021	Yes	n/a
Total Filed		1		2	0

** Filed by March 31, 2021.

*** Filed after March 31, 2021, but before July 2021.

n/a Entities without a municipal judge are not required to file a certification.

Appendix F
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2021
Filed in July 2021

Fiscal Year Ended December 31, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Atchison	City of Rock Port	Yes	July 1, 2021	No	Yes
Barry	City of Seligman	**	June 14, 2021	Yes	Yes
Caldwell	City of Polo	Yes	July 15, 2021	No	n/a
Callaway	City of Auxvasse	Yes	July 14, 2021	No	n/a
Camden	City of Osage Beach	**	June 16, 2021	Yes	No
Cape Girardeau	City of Jackson	**	June 8, 2021	Yes	Yes
Cass	City of East Lynne	Yes	July 27, 2021	No	n/a
Chariton	City of Mendon	Yes	July 10, 2021	n/a	n/a
Christian	City of Nixa	**	April 22, 2021	**	Yes
Clay	City of Glenaire	Yes	July 28, 2021	Yes	n/a
Gentry	City of Stanberry	No		Yes	n/a
Harrison	City of New Hampton	Yes	July 21, 2021	No	n/a
Henry	Village of Tightwad	Yes	July 16, 2021	n/a	n/a
Johnson	City of Kingsville	Yes	July 13, 2021	n/a	n/a
Knox	City of Baring	Yes	July 9, 2021	n/a	n/a
Mississippi	Village of Pinhook	Yes	July 20, 2021	n/a	n/a
Morgan	City of Laurie	**	April 28, 2021	Yes	n/a
New Madrid	City of Matthews	Yes	July 1, 2021	No	No
Newton	Village of Newtonia	Yes	July 17, 2021	n/a	n/a
Nodaway	City of Pickering	Yes	July 4, 2021	**	n/a
Pettis	City of Houstonia	**	June 30, 2021	Yes	n/a
Phelps	City of Edgar Springs	Yes	July 8, 2021	**	n/a
Platte	City of Dearborn	Yes	July 2, 2021	**	n/a
Polk	City of Humansville	Yes	July 6, 2021	No	**
Ralls	City of Center	Yes	July 21, 2021	No	n/a
Reynolds	City of Centerville	Yes	July 2, 2021	n/a	n/a
Saline	City of Gilliam	Yes	July 14, 2021	n/a	n/a
St. Louis	City of Huntleigh	Yes	July 28, 2021	n/a	n/a
	City of Maryland Heights	Yes	July 2, 2021	**	**
	City of St. Ann	Yes	July 28, 2021	**	**
	Village of Riverview	No		No	Yes
Stone	City of Galena	**	June 30, 2021	Yes	No
Taney	City of Branson	Yes	July 1, 2021	Yes	**
Total Filed		24		9	5

** Filed by June 30, 2021.

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.



Nicole Galloway, CPA

Missouri State Auditor

Macon County

Report No. 2021-051

August 2021

auditor.mo.gov



CITIZENS SUMMARY

Findings in the audit of Macon County

Personal Property Assessment Procedures	The County Assessor's procedures for adding personal property items to the property tax system and assessing penalties are not consistent for all taxpayers and/or not in compliance with state law. The County Assessor did not retain personal property assessment lists signed and submitted by taxpayers as required by state law.
Sheriff's Controls and Procedures	Sheriff's office personnel do not prepare a monthly list of liabilities for the inmate commissary account, and consequently, liabilities are not agreed to the reconciled bank balance. In addition, the Sheriff has not regularly remitted net proceeds to the County Treasurer from the inmate commissary account for deposit into the Inmate Prisoner Detainee Security Fund. Office personnel also have not performed a documented physical inventory of seized property and do not have adequate procedures to ensure an inmate's remaining account balance is refunded upon release.
County Collector's Controls and Procedures	The County Collector does not prepare a monthly list of liabilities for the main bank account, and consequently, liabilities are not agreed to the reconciled bank balance. The County Collector did not account for the numerical sequence of receipt slip numbers. Personal commissions are not reported to the Internal Revenue Service as employee compensation by the county.
Public Administrator's Annual Settlements	The Public Administrator does not always file annual settlements and/or status reports timely.
Electronic Data Security	The County Assessor and County Collector do not have security controls in place to lock computers after a specified number of incorrect logon attempts and/or after a certain period of inactivity.
Electronic Communication Policy	The county has not developed certain electronic records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Macon County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

County Commission
and
Officeholders of Macon County

We have audited certain operations of Macon County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2020. The objectives of our audit were to:

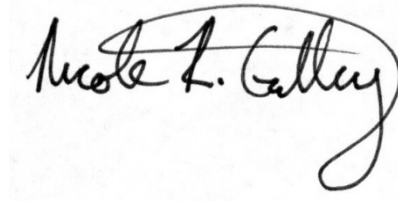
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Macon County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with the first name "Nicole" and last name "Galloway" clearly legible. The initials "R." are written between the first and last names.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Kelly Davis, M.Acct., CPA, CFE
Audit Manager:	Travis Owens, MBA, CPA, CFE, CGAP
In-Charge Auditor:	Richard Stuck
Audit Staff:	Hunter O'Donnell, M.Acct. John J. Thompson

Macon County Management Advisory Report State Auditor's Findings

1. Personal Property Assessment Procedures

The County Assessor's procedures for adding personal property items to the property tax system and assessing late assessment penalties in accordance with state law need improvement. In addition, the County Assessor has not retained personal property assessment lists signed and submitted by taxpayers as required by state law.

1.1 Additions and late assessment penalties

The County Assessor's procedures for adding personal property items to the property tax system and assessing penalties are not consistent for all taxpayers and/or not in compliance with state law.

For some taxpayers, the County Assessor processes an official addition to the property tax system and charges the taxpayer a late assessment penalty (LAP) if the taxpayer does not declare specific personal property item(s) prior to the March 1 deadline. For these taxpayers, the item(s) added are deemed an addition or supplement, and are reported to the County Commission for approval. For other taxpayers, the County Assessor adds the item(s) to the current year's assessment as an adjusting entry in the property tax system and waives the LAP. For these taxpayers, the item(s) added to the personal property assessment list are not treated as an addition (or supplemental change to the current or delinquent tax books) and, therefore, are not reported to the County Commission for approval. This situation occurred because the County Assessor indicated that he believed waiving the LAP is appropriate if the amount of LAP exceeds the tax due for the item(s) being added.

We haphazardly¹ selected 60 taxpayers who made personal property tax payments to determine if additions were made appropriately and identified 8 taxpayers who each added one item (13 percent) in at least one of the 3 prior tax years. For all 8 items added, the County Assessor made an adjusting entry in the current tax year, did not assess a LAP, and did not create a tax book addition. None of these items met the statutory criteria for the County Assessor to waive the LAP. One taxpayer had not reported one item for 2 tax years, and another taxpayer had not reported their item for 3 tax years. The taxpayers for the other items did not report the items in the current tax year. The added items had a total assessed valuation of \$13,220 and the waived penalties totaled \$275. For 3 of the 8 items tested the tax due was higher than the penalty waived indicating penalties were not only waived when they exceeded the tax amount due.

Per Section 137.075, RSMo, every person owning or holding real property or tangible personal property on the first day of January, including all such property purchased on that day, shall be liable for taxes thereon during the same calendar year.

¹ Due to the nature of the sample, the results cannot be projected to the population.



Macon County Management Advisory Report - State Auditor's Findings

Section 137.280.1, RSMo, requires taxpayers to deliver signed lists of their personal property to the County Assessor by March 1st. The list must be signed and certified by the taxpayer as being a true and complete list or statement of all the taxable tangible personal property. In addition, if the County Assessor determines that the taxpayer omitted property from the assessment list, Section 137.130, RSMo, requires the County Assessor to go back and assess the property that was omitted from the assessment list for the previous 3 years, if applicable. If a taxpayer fails to return the form or include all property, they are subject to penalties; however, the County Assessor must waive the LAP in 6 situations and/or circumstances.²

To ensure all taxpayers in the county are treated equally and all applicable state laws are followed, omissions from and subsequent additions to the tax book should be handled consistently, and late assessment penalties should be assessed as required by state law.

1.2 Record retention

The County Assessor did not retain personal property assessment lists signed and submitted by taxpayers as required by state law. We requested the 2018 personal property assessment lists as part of the review described in section 1.1; however, the County Assessor indicated personal property assessment lists are destroyed after 2 years. He indicated he believes he is in compliance with state law because the data is maintained electronically; however, the data maintained electronically is entered by his staff and does not include the taxpayer's signature or date.

The retention schedule specific the County Assessor listed on the Missouri Secretary of State's website³ indicates individual personal property assessment lists are to be maintained for 5 years. Retention of records is necessary to ensure the validity of transactions and provide an audit trail. Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records.

² Per Section 137.280, RSMo, exemptions include the applicant provides or demonstrates to the County Assessor (1) the taxpayer is in military service and is outside the state; (2) the taxpayer filed timely, but in the wrong county; (3) there was a loss of records due to fire or flood; (4) the taxpayer can show the list was mailed timely as evidenced by the date of postmark; (5) the Assessor determines that no form for listing personal property was mailed to the taxpayer for that tax year; or (6) the neglect occurred as a direct result of actions or inactions of the county or its employees or contractors.

³ <https://www.sos.mo.gov/CMSImages/LocalRecords/Assessor.pdf>



Macon County
Management Advisory Report - State Auditor's Findings

Recommendations

The County Assessor:

- 1.1 Process additions in accordance with state law and established county procedures, and ensure late assessment penalties are assessed when appropriate.
- 1.2 Retain all records in accordance with state law.

Auditee's Response

- 1.1 *We no longer offer adjustments for personal property items left off of taxpayer assessment lists. All adjustments will be supplemented (added) or deleted by court order for which ever year they were left off or needed to be removed.*
- 1.2 *I will retain the 3 previous years of personal property assessment lists, although I already retain electronic records that have been entered in the property tax system by my staff.*

2. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The office collected payments for civil fees, concealed carry weapon permits, bonds, and other miscellaneous receipts totaling approximately \$68,600 during the year ended December 31, 2020. In addition, the Sheriff's office had commissary sales of approximately \$19,600 during the year ended December 31, 2020.

2.1 Liabilities

Sheriff's office personnel do not prepare a monthly list of liabilities for the inmate commissary account, and consequently, liabilities are not agreed to the reconciled bank balance. In addition, the Sheriff has not regularly remitted net proceeds to the County Treasurer from the inmate commissary account for deposit into the Inmate Prisoner Detainee Security Fund. The account consists of inmate money and the net proceeds from commissary sales.

Based on records provided by the Sheriff, we determined liabilities for the inmate commissary account were \$7,079 at December 31, 2020. The December 31, 2020, reconciled bank balance was \$9,344, leaving an unidentified balance of \$2,265. The Sheriff's Administrator indicated some or all of the unidentified balance is money kept in the account to meet cash flow needs and to operate the commissary, but he does not maintain a listing of liabilities for the balances or perform a regular comparison of assets to liabilities. The monthly invoice received from the vendor identifies the amounts owed to the vendor and the amount of net proceeds earned. However, this information is not used when disbursing amounts to the County Treasurer and the Sheriff's office personnel do not track these liabilities. Instead, the Sheriff's office personnel will periodically disburse money from the inmate account to the County Treasurer when, in their opinion, an excess balance has accumulated. For example, net proceeds of \$5,000 and \$3,000 were disbursed in February 2020 and October 2020, respectively.



Macon County Management Advisory Report - State Auditor's Findings

Regular identification and comparison of liabilities to the available cash balance is necessary to ensure accounting records are in balance, all amounts received are disbursed, and money is available to satisfy all liabilities. Differences must be adequately investigated and explained. Section 221.102, RSMo, requires each county jail to keep revenues from its commissary in a separate account and pay for goods and other expenses from that account, allows retention of a minimum amount of money in the account for cash flow purposes and current expenses, and requires deposit of the remaining funds (net proceeds) into the county Inmate Prisoner Detainee Security Fund held by the County Treasurer.

A similar condition was reported in our prior audit report.

2.2 Seized property

Sheriff's office personnel have not performed a documented physical inventory of seized property. The Sheriff indicated a physical inventory is performed once or twice a year but he was not aware this procedure needed to be documented.

Considering the often sensitive nature of seized property, adequate internal controls are essential and would significantly reduce the risk of loss, theft, or misuse of the property. Complete and accurate inventory control records should be maintained, and periodic physical inventories performed with the results compared to inventory records to ensure seized property is accounted for properly.

2.3 Inactive inmate account balances

Sheriff's office personnel do not have adequate procedures to ensure an inmate's remaining account balance is refunded upon release. As of December 31, 2020, the Sheriff's office was holding about \$5,665 for 169 former inmates in the commissary bank account. These inmates were released from the county jail but did not claim their commissary account balance. Inmates who are released generally receive a debit card loaded with any remaining money; however, the office previously only issued checks.

The Sheriff indicated the number of outstanding account balances was due to some inmates who accepted checks but never cashed them, and some may have refused a check or debit card. Follow up on inactive accounts is necessary to ensure money is appropriately disbursed to the former inmates or as otherwise provided by state law. In addition, establishing procedures to refund an inmate's remaining balance upon release will allow the Sheriff to more adequately safeguard any money being held and reduce the risk of loss, theft, or misuse of money.

Recommendations

The Sheriff:

- 2.1 Prepare a monthly list of liabilities for the inmate commissary account and reconcile the list to the available cash balance. Any



Macon County
Management Advisory Report - State Auditor's Findings

differences between accounting records and reconciliations should be promptly investigated and resolved for both the inmate commissary and fee accounts. In addition, the Sheriff should ensure existing and future commissary net proceeds not necessary to meet cash flow needs or current operating expenses are disbursed timely to the County Treasurer for deposit in the Inmate Prisoner Detainee Security Fund.

- 2.2 Ensure a periodic inventory is conducted and reconciled to the seized property evidence log, and investigate any differences.
- 2.3 Refund inmates their remaining balance upon release. In addition, the Sheriff should attempt to return unclaimed balances to the former inmates. If the payee cannot be located, the amount should be disbursed in accordance with state law.

Auditee's Response

- 2.1 *The Sheriff's office has recently worked with the commissary company to develop a means of reporting monthly liabilities to be able to better track and disburse inmate funds as required by law. The new reporting method will allow us to be able to balance our inmate bank accounts more efficiently and determine and monitor the minimum necessary to operate. On a monthly basis the jail administrator will compare the assets to liabilities to ensure there is no unexplained surplus or shortage.*
- 2.2 *The Sheriff's office recognizes the importance of inventorying evidence in our possession and performs disposals/destructions bi-annually. This allows us to keep a very minimal amount of inventory in storage. Documentation of the disposals/destructions are kept with the evidence file. It would also be appropriate to document those disposals/destructions and perform random inventory inspections on a separate form for auditing purposes and we plan to ensure a procedure to resolve the auditor's concerns is implemented.*
- 2.3 *The Sheriff's office has started the process of following up with released inmates that still have money on their commissary account. The debit card release system has already been upgraded to allow for an easy monetary transition upon inmates being released. Staff is currently being trained with the newly upgraded release system. Each inmate with an outstanding balance has the responsibility to collect those monies. The new reporting method will allow us to be more efficient in releasing those funds to the appropriate party.*



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Management Advisory Report - State Auditor's Findings

3. County Collector's Controls and Procedures

Controls and procedures in the County Collector's office need improvement. The County Collector's office collected approximately \$15.1 million in property taxes and other receipts during the year ended February 28, 2021.

3.1 Main account liabilities

The County Collector does not prepare a monthly list of liabilities for the main bank account, and consequently, liabilities are not agreed to the reconciled bank balance. The County Collector indicated she was not aware this procedure needed to be performed periodically. We requested the County Collector prepare a list of liabilities as of October 31, 2020. The reconciled bank balance totaled \$581,841 and the identified liabilities were \$583,397, resulting in an unidentified shortage of \$1,556. Upon review, we determined the County Collector had miscalculated the amount of surtax held as a liability and the reconciled bank balance equaled the corrected liabilities amount.

Without regular comparison of liabilities to the available cash balance, the County Collector has no assurance cash is sufficient to meet liabilities, there is less likelihood errors will be identified, and the ability to resolve errors is diminished. Differences must be adequately investigated and explained.

3.2 Numerical sequence of receipt slips

The County Collector did not account for the numerical sequence of receipt slip numbers to ensure money received has been properly recorded and deposited. The County Collector indicated the property tax system did not previously have the capability to print a report of voided transactions but this issue has been corrected and the report is now reviewed periodically to ensure proper internal controls are in place and functioning as intended.

Failure to implement adequate receipting and depositing procedures increases the risk that loss, theft, or misuse of money could occur and go undetected.

3.3 City commissions

Personal commissions received for the collection of City of La Plata taxes are not reported to the Internal Revenue Service (IRS) as employee compensation by the county. The county pays the County Collector commissions for the collection of City of La Plata taxes totaling about \$1,800 annually outside of the county payroll process. The County Collector collects taxes for other cities within the county but the agreements with those cities do not provide for personal commissions.

Since the annual payments for commissions are not processed through the county payroll system, they have not been reported on the employee's W-2 forms, appropriate payroll taxes were not withheld, and the employer's share of payroll taxes is not paid. IRS regulations require individuals treated as employees to have all compensation reported on W-2 forms. The County Collector and County Clerk indicated they were not familiar with the relevant IRS regulations and consider the County Collector to be an employee of the



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City of La Plata for these commission payments based on the city ordinance authorizing personal commissions for the collection of city taxes.

To ensure all compensation is properly reported and taxed, all compensation should be paid through the normal county payroll process. The failure to properly report and tax all wages could result in penalty and interest charges assessed against the county.

Recommendations

The County Collector:

- 3.1 Prepare monthly lists of liabilities and reconcile the listings to the reconciled bank balances, promptly investigate any differences, and if any money remains unidentified dispose of it in accordance with state law.
- 3.2 Account for the numerical sequence of receipt slip numbers.
- 3.3 Work with the County Commission and County Clerk to ensure all compensation is paid through the county's normal payroll process, properly taxed, and reported to the IRS as employee compensation.

Auditee's Response

3.1 *A spreadsheet has been added to the monthly reconciliation that will better identify any differences during the reconciliation that the Deputy County Collector performs and I will be in charge of reviewing it.*

3.2 *Our software has a numerical sequence of receipt slip numbers that ensures money received has been properly recorded and deposited. I was not aware of this internal function in the software. The missing receipt slip sequence numbers were because of a function of the software. I have discussed this issue with the programmer for the software and an update/correction was implemented. The problem has been resolved.*

3.3 *The County Collector provided the following response:*

Personal commissions are reported to the Internal Revenue Service (IRS) on my personal tax returns. Historically, they have never gone through the county employee payroll system. We are working on developing the best solution based on the auditor's recommendation.

The County Clerk and County Commission provided the following response:

We do not agree with the statement that the fees collected by the County Collector from the City of La Plata are related to payroll. The



Macon County
Management Advisory Report - State Auditor's Findings

authorizing city ordinance for the contract signed by the current County Collector, the county, and the city lists her as employed by the City of La Plata. As a result, the County Clerk and Collector consider this to be reportable tax on her personal income tax return and that was done. While we do not agree with the finding we will work toward clarifying the situation. The personal fees or commissions collected from the City of La Plata by the County Collector have nothing to do with the county's tax liability and should not be run through county payroll.

Auditor Comment

The County Collector is as an employee of the county. While City of La Plata ordinance may indicate the County Collector is an employee of the city, the collection of City of La Plata and other city taxes is done in conjunction with the County Collector's official duties. The city does not issue the checks to the County Collector for personal commissions, instead they are written as part of the County Collector's monthly distribution process. In addition, the City of La Plata does not provide the County Collector with a W-2 form to report the commissions as city employee income.

4. Public Administrator's Annual Settlements

The Public Administrator does not always file annual settlements and/or status reports timely. The Public Administrator is the court-appointed personal representative for wards or decedent estates of the Circuit Court, Probate Division. The Public Administrator's office was responsible for the financial activity of 64 wards and estates as of December 31, 2020.

During our review of 6 haphazardly selected cases, we found the Public Administrator did not timely file the annual settlements for any of them. Settlements filed for these cases ranged from 38 days to 275 days after the due date. The Public Administrator and Probate Clerk indicated the COVID-19 pandemic contributed to the untimely settlement filings because the Circuit Court and private attorney who prepares the settlements were closed or otherwise unavailable at various times.

Sections 473.540 and 475.270, RSMo, require the Public Administrator to file an annual settlement and/or status report with the court for each ward or estate. Timely filing of annual settlements and/or status reports is necessary for the court to properly oversee the administration of cases and reduce the possibility that errors, loss, theft, or misuse of funds will go undetected.

Recommendation

The Public Administrator file annual settlements and/or status reports timely.

Auditee's Response

The office will work diligently to file annual settlements and status reports in a more timely manner.



Macon County
Management Advisory Report - State Auditor's Findings

5. Electronic Data Security

The County Assessor and County Collector do not have security controls in place to lock computers after a specified number of incorrect logon attempts and/or after a certain period of inactivity. The officials could not explain why these controls were not in place.

Logon attempt controls lock the capability to access a computer after a specified number of consecutive unsuccessful logon attempts and are necessary to prevent unauthorized individuals from continually attempting to logon to a computer by guessing passwords. Inactivity controls are necessary to reduce the risk of unauthorized individuals accessing an unattended computer and having potentially unrestricted access to programs and data files.

A similar condition was noted in our prior audit report.

Recommendation

The County Commission work with other county officials to require each county computer to have security controls in place to lock after a specific number of incorrect logon attempts or after a certain period of inactivity.

Auditee's Response

The County Commission provided the following response:

The Macon County Commission will speak with the County Collector and the County Assessor in an effort to find solutions to this situation, such as implementing new security controls in place to lock after a specified number of incorrect logon attempts or after a certain period of inactivity.

The County Collector provided the following response:

I agree with the accuracy of the information and recommendation. I am working with our IT contractor regarding implementation of these controls on all stations.

6. Electronic Communication Policy

The county has not developed certain electronic records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms. Some elected officials indicated they were not aware of these requirements; however, they were aware of the requirements Chapter 610, RSMo, (commonly referred to as the Missouri Sunshine Law) so they did not believe additional policies were necessary.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of



Macon County
Management Advisory Report - State Auditor's Findings

records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.⁴

To ensure compliance with state law, the Commission should develop written policies to address the use of personal email, social media and message accounts, and management and retention of electronic communications.

Recommendation

The County Commission work with other county officials to develop written records management and retention policies to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division Electronic Communications Records Guidelines.

Auditee's Response

The Macon County Commission is currently working with all county offices to develop a policy to ensure the responsible and acceptable use of communication systems including, but not limited to internal and external electronic communications such as electronic mail, the internet, and electronic devices. The policy will be designed to continue to support the needs of citizens and County employees. This policy will describe guidelines regarding access to and disclosure of communications transmitted by e-mail, text messaging, voicemail messages, or communications stored in word processing documents. While we respect the individual privacy of employees outside the workplace, employee privacy does not extend to the employee's work-related conduct or to the use of county-provided equipment, networks, or electronic devices.

⁴ Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed May 14, 2021.

Macon County

Organization and Statistical Information

Macon County is a county-organized, third-class county. The county seat is Macon.

Macon County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 56 full-time employees and 6 part-time employees on December 31, 2020.

In addition, county operations include a Senate Bill 40 Board, Industrial Development Authority Board, and County Park Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2021	2020
Alan R. Wyatt, Presiding Commissioner	\$	33,957
Kevin Souther, Associate Commissioner		31,646
Clarence Walker, Associate Commissioner		31,646
Sherry Muncy, Recorder of Deeds		47,949
Shirley Sims, County Clerk		47,300
Josh Meisner, Prosecuting Attorney		58,925
Kevin Shoemaker, Sheriff		53,148
Krista Bruno, County Treasurer		47,949
Brian Hayes, County Coroner		16,176
Craig Fuller, Public Administrator		47,949
Rhonda Anno, County Collector, year ended February 28, (1)	49,990	
Alan Spencer, County Assessor, year ended August 31,		47,636
John H. Schaefer, County Surveyor (2)		

(1) Includes \$1,801 in commissions earned for collecting city property taxes.

(2) Compensation on a fee basis.



NICOLE GALLOWAY, CPA

Missouri State Auditor

August 25, 2021

Honorable Mike Parson, Governor
and
Members of the General Assembly

The State Auditor's Office reviewed state agency compliance with Section 536.175, RSMo. We determined that the Office of Administration, Department of Agriculture, Department of Conservation, Department of Economic Development, Department of Elementary and Secondary Education and the Department of Higher Education and Workforce Development have met the requirements of Section 536.175, RSMo. These requirements include each agency reviewing its existing rules, completing and filing the periodic rule review report with the Joint Committee on Administrative Rules (JCAR), and ensuring the report is available on the agency's website.

Section 536.175, RSMo, requires a 5 year rolling review by all state agencies of their existing rules. Each agency must repeat this process every 5 years, and the first group of agencies began their second review process no later than July 1, 2020.

The JCAR publishes in the Missouri Register a notification of which rules are subject to review and the process for this review, including who the public may submit comments to at each agency. Each agency must prepare a report of the results of the agency's rule review with an attached appendix summarizing comments received and the agency's response. The agency must file the report and appendix electronically with the JCAR and the small business regulatory fairness board no later than June 30th after the JCAR publishes the notice. These reports also must be made available on the state agency's website.

Any rule not included in the agency review and report may become null and void. There is a process in place before nullification of a rule, including the ability of the agency to request an extension from the JCAR and a notice and opportunity for the agency to correct the delinquency.

On July 1, 2020 the JCAR published in the Missouri Register the notification of the agency rules (Title 1 to 6) subject to review and the process, as required by Section 536.175.2, RSMo. The following agencies began their rule review on July 1, 2020, and completed the review process by June 30, 2021:

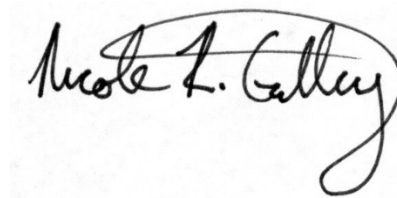
Title 1 - Office of Administration
Title 2 - Department of Agriculture
Title 3 - Department of Conservation
Title 4 - Department of Economic Development
Title 5 - Department of Elementary and Secondary Education
Title 6 - Department of Higher Education and Workforce Development

Based on a review of the JCAR's website, each agency timely completed and filed its periodic rule review report by June 30, 2021. These reports are available on that website. Each agency also posts its report on the agency's website.

On July 29, my office sent a letter to each agency to confirm the information from this review. Each agency provided a response. The table below provides a summary of the information determined from this review.

Department	Number of Rules Reviewed	Number of Comments Received	Rule Report Filed with JCAR	Rule Report Available on Agency Website
Office of Administration	95	0	Yes	Yes
Department of Agriculture	281	0	Yes	Yes
Department of Conservation	208	140	Yes	Yes
Department of Economic Development	78	0	Yes	Yes
Department of Elementary and Secondary Education	176	55	Yes	Yes
Department of Higher Education and Workforce Development	79	1	Yes	Yes

Based on this review, these agencies timely completed their rule review process and report as required under Section 536.175, RSMo; and, no further action is necessary.



Nicole R. Galloway, CPA
State Auditor

cc: Sarah Schappe, Director, Joint Committee on Administrative Rules
Sarah H. Steelman, Commissioner, Office of Administration
Chris Chin, Director, Department of Agriculture
Sara Parker Pauley, Director, Department of Conservation
Rob Dixon, Director, Department of Economic Development
Dr. Margie Vandeven, Commissioner of Education
Zora Mulligan, Commissioner of Higher Education



Nicole Galloway, CPA

Missouri State Auditor

**Missouri WIC Information Network System
Data Security**

Report No. 2021-049

August 2021

auditor.mo.gov



CITIZENS SUMMARY

Findings in the audit of Missouri WIC Information Network System Data Security

User Account Management	The Missouri WIC Information Network System (MOWINS) is vulnerable to the risk of unauthorized transactions being processed, and records being improperly viewed, because user accounts of terminated users at local agencies, such as county health departments, are not always removed timely.
Design of User Roles	Department of Health and Senior Services (DHSS) management has not adequately designed user roles in the MOWINS to segregate incompatible job functions.
Service Level Agreement	The DHSS and the Office of Administration (OA) - Information Technology Services Division (ITSD) do not have a comprehensive or up-to-date service level agreement for information technology (IT) services provided by the ITSD to the DHSS.
Documentation of Security Controls	The DHSS has not documented policies and procedures for certain security controls of the MOWINS.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Missouri WIC Information Network System Data Security

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Robert J. Knodell, Acting Director
Department of Health and Senior Services
Jefferson City, Missouri

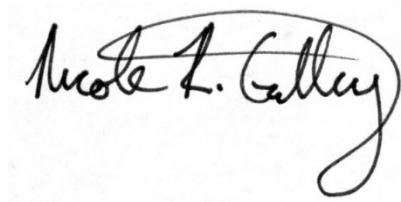
We have audited certain internal controls, including security controls, designed to protect data and information maintained by the Department of Health and Senior Services, Missouri WIC Information Network System (MOWINS). This audit was conducted in fulfillment of our duties under Chapter 29, RSMo. The objectives of our audit were to:

1. Evaluate the system's internal controls over significant management and financial functions.
2. Evaluate compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and information system control activities.
4. Evaluate the effectiveness of information security controls for protecting the confidentiality, integrity, and availability of significant systems and information.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

For the areas audited, we identified (1) deficiencies in internal controls, (2) no significant noncompliance with legal provisions, (3) the need for improvement in management practices and information system control activities, and (4) the need for improvement in information security controls.

The accompanying Management Advisory Report presents our findings arising from our audit of Missouri WIC Information Network System Data Security.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
Audit Manager:	Alex R. Prenger, M.S.Acct., CPA, CISA, CFE, CGAP
In-Charge Auditor:	Patrick M. Pullins, M.Acct., CISA, CFE
Audit Staff:	Zachery L. Harris

Missouri WIC Information Network System Data Security

Introduction

Background

The Special Supplemental Nutrition Program for Women, Infants, and Children - better known as the WIC Program - serves to safeguard the health of low-income pregnant, postpartum, and breastfeeding women, infants, and children up to age 5 who are at nutritional risk by providing nutritious foods to supplement diets, information on healthy eating including breastfeeding promotion and support, and referrals to health care.

To participate in the program, household income may be no more than 185% of the federal poverty income guidelines (\$49,025 for a household of four persons as of April 1, 2021). Families that qualify for the supplemental nutrition assistance program (SNAP) or temporary assistance for needy families (TANF) program automatically qualify. Individuals who meet income and category guidelines will have a nutrition and health assessment during the certification process.

The WIC program is administered at the federal level by the Food and Nutrition Service of the U.S. Department of Agriculture. In Missouri, it is administered by the Department of Health and Senior Services (DHSS), Division of Community and Public Health, Section for Healthy Families and Youth, Bureau of WIC and Nutrition Services. The bureau uses a software program called the Missouri WIC Information Network System (MOWINS) to administer the program. The system is maintained by the Office of Administration (OA) - Information Technology Services Division (ITSD) in conjunction with the vendor.

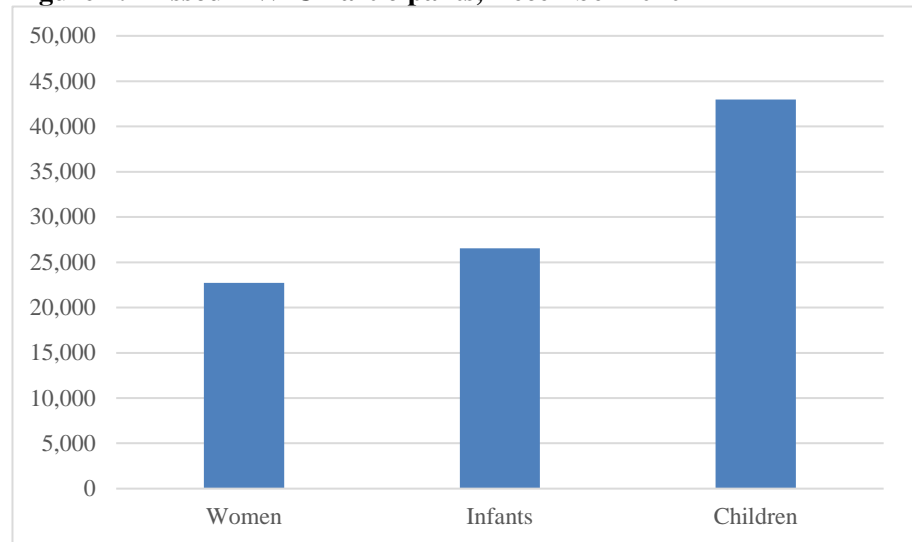
MOWINS is an implementation of SPIRIT software (Successful Partners in Reaching Innovative Technology), which was developed and is used by a consortium of 23 states, territories, and Indian tribal organizations. The SPIRIT system is currently being redeveloped into a web-based system, referred to as SPIRITweb, with planned implementation by partner states to begin in July 2022. It is unknown when Missouri will implement the new software. Missouri currently serves as the lead state for this redevelopment project and has primary responsibility for monitoring the efforts of the contracted partner. Members of the consortium belong to various boards and committees charged with overseeing certain aspects of the SPIRIT system on behalf of the consortium, including the SPIRIT User Group, the Change Control Work Group, the Executive Steering Committee, and the Technology Advisory Group. Each member of the consortium implements its own instance of the SPIRIT system and maintains its own data repositories for participants.



Missouri WIC Information Network System Data Security Introduction

As of December 2020, Missouri had 92,272 participants in the WIC program as follows:

Figure 1: Missouri WIC Participants, December 2020



Source: National Data Bank, U.S. Department of Agriculture, Food and Nutrition Service

The Government Accountability Office (GAO) has included the security of information systems in the office's High-Risk List since 1997, specifically adding the protection of Personally Identifiable Information (PII) in its 2015 update.¹ Technological advances, such as lower data storage costs and increasing interconnectivity, have allowed both government and private sector agencies to collect and process extensive amounts of PII more effectively. Risks to PII can originate from unintentional and intentional threats. These risks include insider threats from careless, disgruntled, or improperly trained employees and contractors; the ease of obtaining and using hacking tools; and the emergence of more destructive attacks and data thefts.

Technology advances, combined with the increasing sophistication of individuals or groups with malicious intent, have increased the risk of PII being compromised and exposed. Correspondingly, the number of reported security incidents involving PII in both the private and public sectors has increased dramatically in recent years. At the same time, state agencies are increasingly reliant on technology and information sharing to interact with citizens and to deliver essential services. As a result, the need to protect

¹ Report GAO-19-157SP, *Report to Congressional Committees, High Risk Series: Substantial Efforts Needed to Achieve Greater Progress on High-Risk Areas*, March 2019, is available at <<https://www.gao.gov/assets/gao-19-157sp.pdf>>, accessed June 15, 2021.



Missouri WIC Information Network System Data Security Introduction

information, including PII, against cybersecurity attacks is increasingly important.

According to accepted standards, security controls are the management, operational, and technical safeguards or countermeasures prescribed for an information system to protect the confidentiality, integrity, and availability of the system and its information. Confidentiality refers to preserving authorized restrictions on information access and disclosure, including the means for protecting personal privacy and proprietary information. Integrity relates to guarding against improper information modification or destruction, and availability ensures timely and reliable access to and use of information. Effective privacy controls depend on the safeguards employed within the information system that is processing, storing, and transmitting PII and the environment in which the system operates. Organizations cannot have effective privacy without a basic foundation of information security. Without proper safeguards and controls, information systems and confidential data are vulnerable to individuals with malicious intentions who can use access to obtain sensitive data or disrupt operations.

The National Institute of Standards and Technology (NIST) defines cybersecurity as the process of protecting information by preventing, detecting, and responding to attacks² while ISACA states cybersecurity encompasses all that protects enterprises and individuals from intentional attacks, breaches, and incidents as well as the consequences.³ Cybersecurity should be aligned with all other aspects of information security, including governance, management, and assurance. The state of being secure requires maintenance and continuous improvement to meet the needs of stakeholders and the demands of emerging cyber threats.

Scope and Methodology

The scope of our audit included evaluating (1) DHSS management's approach to and management of the MOWINS, including information security, privacy, and other relevant internal controls; (2) policies and procedures; and (3) other management functions and compliance issues in place during the year ended December 31, 2020.

Our methodology included reviewing written policies and procedures, interviewing various DHSS and ITSD personnel, and performing testing. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed audit procedures to assess internal control to the extent necessary to address the audit objectives. We also

² National Institute of Standards and Technology, *Framework for Improving Critical Infrastructure Cybersecurity*, Version 1.1, April 2018, is available at <https://nvlpubs.nist.gov/nistpubs/CSWP/NIST.CSWP.04162018.pdf>, page 45, accessed June 15, 2021.

³ ISACA, *Transforming Cybersecurity*, 2013, page 11.



Missouri WIC Information Network System Data Security Introduction

obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violation of contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

Authorized users of the MOWINS include state users (DHSS employees) and local agency users (employees from entities such as county health departments).

We reviewed authorized users to determine if any terminated employees had active user accounts. For state users, we obtained employment records of all state employees from the statewide accounting system, Statewide Advantage for Missouri (SAM II), and matched these records against all state users. We did not identify any terminated state users. For local users, we judgmentally selected a sample of 9 local agencies, and contacted officials at each agency to confirm the appropriateness of the active user accounts. We based our sample selection on several factors, including geographic distribution, count of registered users, and type of entity (hospital-based or county-based, combined city/county, single county, or multiple county). In addition, we selected counties with ongoing State Auditor's Office audits. Because we judgmentally selected our test items, our results cannot be projected to the populations of 118 entities or 765 local agency users.

We also reviewed authorized users to determine if assigned access rights were excessive or resulted in incompatible functions. For certain state users, we discussed with DHSS officials those users' job responsibilities, in comparison to their assigned rights. For all 765 local agency users (including roles assigned at multiple entities, in the cases of local users who worked for more than one entity), we reviewed system documentation provided by the DHSS identifying the roles that could and could not be assigned to users with different job functions.

We based our evaluation on accepted state, federal, and international standards and best practices related to information technology security controls from the following sources:

- Missouri Adaptive Enterprise Architecture (MAEA)
- National Institute of Standards and Technology (NIST)
- Government Accountability Office (GAO)
- ISACA

Missouri WIC Information Network System Data Security Management Advisory Report State Auditor's Findings

1. User Account Management

The Missouri WIC Information Network System (MOWINS) is vulnerable to the risk of unauthorized transactions being processed, and records being improperly viewed, because user accounts of terminated users at local agencies, such as county health departments, are not always removed timely. A terminated user is someone who has left employment with an entity and no longer needs access to the system. We found, for a selection of 96 local agency user accounts tested, 5 former employees who still had access to the system.

Currently, the Department of Health and Senior Services (DHSS) does not formally review user accounts for inappropriate access, except during on-site visits every 2 years. Instead, that responsibility is assigned to local agency security coordinators. Each agency accessing the MOWINS must appoint a security coordinator who is responsible for approving user requests to access the system. The coordinators are also responsible for periodically (at least twice a year) reviewing users at their agencies to identify any users no longer needing access. DHSS policy requires coordinators to submit a request to the DHSS to add or remove the applicable user account(s) when a change is needed.

DHSS management could reduce the risk of unauthorized access by increasing efforts to identify user accounts assigned to former employees, and by providing periodic reminders to agency security coordinators of the importance of promptly removing user access assigned to former employees. According to the Missouri Adaptive Enterprise Architecture (MAEA),⁴ entities must have a procedure in place for the timely notification of administrators when a user no longer needs access. In addition, entities are responsible for determining who is given access to the system and for ensuring all individuals who have access still need the access. When a user no longer needs access, the entity should submit a form to the security administrator requesting removal of the user's access to the system.

Without effective procedures to remove access, terminated employees could continue to have access to critical or sensitive resources or have opportunities to sabotage or otherwise impair entity operations or assets, according to the Government Accountability Office (GAO).

Recommendation

The DHSS more frequently review local agency user accounts to ensure access of terminated or transferred employees is removed, and provide more

⁴ The Enterprise Architecture includes standards, policies, and guidelines established by Office of Administration management. The Enterprise Architecture is made up of several information technology domains, including domains dedicated to security and information. The domains define the principles needed to help ensure the appropriate level of protection for the state's information and technology assets.



Missouri WIC Information Network System Data Security Management Advisory Report - State Auditor's Findings

frequent reminders to local agency security coordinators of the importance of promptly removing user access assigned to former employees.

Auditee's Response

DHSS concurs with this recommendation. The department currently has processes in place for monitoring staff access but will update policies and procedures to include specific guidance. Any user that has not accessed MOWINS in the last 30 days will have their user ID access updated to inactive. The MOWINS Help Desk staff will also send out a monthly email message requesting all local agency staff to review the employees who have access to their agency site. The email message will also include instructions on how to report a user who is no longer employed or transferred to another agency. DHSS will also update WIC policy to instruct immediate notification to DHSS for employees that have left or transferred, and to include violations that can be given should it be discovered that the DHSS was not notified within 30 days. Changes for monitoring will occur immediately, while updates to WIC policies will not be finalized until October 2022.

2. Design of User Roles

DHSS management has not adequately designed user roles in the MOWINS to segregate incompatible job functions. Certain roles are poorly defined, allowing some users with those roles access to the system that is inappropriate for their position, and one role unnecessarily allows access to all local agency functions of the system.

The MOWINS uses security roles to define access to the system. Users are assigned to an individual role or roles. These roles each allow access to a subset of system functions. Roles are generally designed according to the user's job functions. For example, a clerk may have access to schedule appointments and view clinic notes, but not to approve a participant's claim for benefits. If users have multiple roles concerning the same system information, the role with the most access prevails for all roles assigned in the event of a conflict. For example, if two separate roles respectively allow view-only and edit access to the same information, a user with both roles assigned can edit the information. In addition, users' access is limited by the specific agencies and sites the user is set up to access. Users can be assigned to multiple combinations of roles, agencies, and sites.

Local agency user roles

One role is assigned to both staff and supervisors fulfilling certain clinical functions at local agencies who assist participants in applying for Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) benefits. System documentation specifies that staff assigned to this role should not also be given concurrent access to other conflicting system roles that require a higher level of user education and certification. Any staff assigned to this role and also to a conflicting role has inappropriate access. Supervisors, however, are permitted concurrent access. We determined 15 users held a combination of this role and one or more conflicting roles.



Missouri WIC Information Network System Data Security Management Advisory Report - State Auditor's Findings

An additional situation exists in a second role that is assigned to both staff and supervisors of local agencies. In this instance, the shared role allows access to almost all local agency functions of the system. Supervisors are allowed to have this role, but staff are not. We identified 217 local users assigned to this role.

Information to determine whether users with these two roles were staff or supervisors was not readily available. We provided DHSS management a list of the users for further review and potential action. The DHSS could also better define, prevent, and detect potential conflicts and inappropriate access by creating separate roles for the staff and supervisor positions.

State user role

A similar situation involves state users assigned a third role that has excessive access to system administration functions. DHSS officials indicated the users need access to certain administrative functions to perform their job responsibilities. However, this third role also enables access to other administrative functions not necessary for these users' responsibilities. Creating a separate role for these users would prevent this unnecessary access.

Conclusion

By reviewing the levels of system access assigned to roles and creating new roles with access rights better aligned to job responsibilities as appropriate, the DHSS can better control the access given to system users and help prevent inappropriate access from being granted in the system. This change would increase system security by reducing the risk of a user, accidentally or maliciously, making inappropriate changes to the system or its data.

Recommendation

The DHSS review the design of system roles and make changes necessary to appropriately limit access to the system and segregate incompatible functions. In addition, the DHSS should review the provided list of current local users for appropriateness and potential action.

Auditee's Response

DHSS concurs with this recommendation. The department will review all current roles, the permissions assigned to that role, and make appropriate changes to limit access by removing permissions or by creating roles to limit access. After review and updates to the roles are made, the department will review all MOWINS access and update accordingly for each user ID. DHSS will review and implement any new changes by October 2022. Any minor corrections that can be made immediately will be executed prior to October 2022.

3. Service Level Agreement

The DHSS and the Office of Administration (OA) - Information Technology Services Division (ITSD) do not have a comprehensive or up-to-date service level agreement for information technology (IT) services provided by the ITSD to the DHSS. As a result, the responsibilities and expectations between both parties are not fully established or documented.



Missouri WIC Information Network System Data Security Management Advisory Report - State Auditor's Findings

A service level agreement (SLA) is a document used by organizations entering into a partnership for the provision of IT services. According to ISACA, a SLA is used to align IT enabled products and services and service levels with enterprise needs and expectations, including identification, specification, design, publishing, agreement, and monitoring of IT products and services. SLAs can be in-house between an organizational unit and its IT department, external between an entity and an outside service provider, or internal within the units of a service provider.⁵

An SLA is crucial to promote continuous and open communication between the parties to the agreement. Without such communication, there is an increased risk the customer and the service provider will not appropriately understand or respond to each other's expectations. This weakness could result in confusion or frustration, or potentially more severe outcomes such as system failure or data loss.

According to the *Information Systems Control Journal*,⁶ a "SLA is a necessity between a service provider and service beneficiary because a service can be called 'bad' or 'good' only if this service is clearly described. Moreover, it formalizes the needs and expectations of the organization and serves as a kind of guarantee for both parties. In this way, potential misunderstandings are reduced and a clear view is given on the priorities of the service and its delivery. . . A balanced SLA is a compromise between the needs, expectations and requirements of the organization (user group) and the service provision capabilities and promises of the service provider. At the same time, it must protect the service provider by limiting liability, identifying responsibilities and rationally managing user expectations."

Recommendation

The DHSS work with the ITSD to develop a new service level agreement that specifies services to be provided and addresses communications between the agencies.

Auditee's Response

DHSS concurs with this recommendation. The department will work closely with ITSD to develop and implement a new Service Level Agreement (SLA) that will be reviewed and updated on a yearly basis. DHSS will begin working with ITSD to have a new SLA in place by October 2022.

4. Documentation of Security Controls

The department has not documented policies and procedures for certain security controls of the MOWINS.

⁵ Van Grembergen, Wim, Ph.D., Steven De Haes and Isabelle Amelinckx. "Using COBIT and the Balanced Scorecard as Instruments for Service Level Management." *Information Systems Control Journal*, Volume 4 (2003): 56-62.

⁶ Ibid.



Missouri WIC Information Network System Data Security Management Advisory Report - State Auditor's Findings

According to the GAO's standards for internal control, control activities are an integral part of an organization's planning, implementing, reviewing, and accountability for stewardship of government resources and achieving effective results. Control activities are the policies, procedures, techniques, and mechanisms that enforce management's directives and help ensure that actions are taken to reasonably address risks. The following control activities have not been fully documented:

- Policies and procedures related to system backups, recovery, and backup retention.
- Documentation to support the completion of security training by state staff accessing the system.
- Procedures for handling lost or compromised user IDs and passwords.
- Specifications documenting what security-related events are logged, and how those logs are managed, retained, and destroyed when no longer useful.
- Policies identifying and stating the responsibilities of system and data owners.
- Procedures and documentation to support certain reviews of local agencies by state Technical Assistance staff, held every 2 years.

DHSS staff indicated that much of this information is communicated to users by on-the-job training and other informal processes.

According to accepted standards, documentation of all aspects of computer support and operations is important to ensure continuity and consistency. Formalizing operational practices and procedures with sufficient detail helps to eliminate security lapses and oversights, gives new personnel sufficiently detailed instructions, and provides a quality assurance function to help ensure operations will be performed correctly and efficiently.

Without documented and approved policies and procedures, management may not have assurance that control activities are appropriate and properly applied.

Recommendation

The DHSS fully document and regularly review documentation of key security controls.

Auditee's Response

DHSS concurs with these recommendations. The department will provide procedures for related control activities referenced in this audit by updating policies, creating new procedures, and educating all staff who are impacted.



Missouri WIC Information Network System Data Security Management Advisory Report - State Auditor's Findings

The department will incorporate language into the SLA when applicable. After approval of new procedures, applicable information will be shared with local and state agency staff to provide better support. DHSS will have updates in place by October 2022. Any communication or minor corrections that can be made immediately will be executed prior to October 2022.



NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Board of Directors of Fire Protection
Districts in St. Louis County

Certain fire protection districts are required by Section 321.690, RSMo, to be audited and to submit their audit reports to the State Auditor's Office (SAO). To address our responsibilities of Section 321.690.3, RSMo, and 15 CSR 40-4.010 to 15 CSR 40-4.020, we have reviewed the independent audit reports of the fire protection districts in St. Louis County for audit periods ending December 31, 2020. The purpose of this review was to evaluate the districts' compliance with statutory audit requirements and SAO regulations. Because our review is limited to statutory and regulatory compliance, we do not express an opinion or any other form of assurance on the audit reports.

There are 23 fire protection districts in St. Louis County. Each district has a fiscal year end of December 31. All the districts, except for the Kinloch and Maryland Heights Fire Protection Districts, submitted audit reports for the year ended December 31, 2020. Section 321.690.2, RSMo, requires certain fire protection districts to have an audit performed biennially, and Section 321.690.3, RSMo, requires the districts to forward the audit report to our office within 6 months of fiscal year end. As noted in our prior report, No. 2020-073, *St. Louis County Fire Protection District*, issued in September 2020, the Kinloch and Metro North Fire Protection Districts did not timely obtain the required independent audits for the year ended December 31, 2019. The SAO received the Kinloch audit report on September 30, 2020, and the Metro North audit report on October 8, 2020, subsequent to that review. The Kinloch and Maryland Heights Fire Protection Districts did not timely obtain the required independent audits for the year ended December 31, 2020. However, the districts have engaged independent auditors to perform an audit for that period. Upon completion of the audits, the districts are expected to submit the reports to the SAO.

The SAO posts the individual audit reports to the office's website. A searchable link is available at <https://auditor.mo.gov>. A table summarizing our review of the submitted audit reports follows.

District	Audit Report Period	Report Complied with Section 321.690.3, RSMo	Findings in Independent Audit Report
Affton	1 Year Ended 12/31/2020	Yes ¹	No
Black Jack	1 Year Ended 12/31/2020	Yes	No
Community	1 Year Ended 12/31/2020	Yes	No
Creve Coeur	1 Year Ended 12/31/2020	Yes	No
Eureka	1 Year Ended 12/31/2020	Yes	Yes
Fenton	1 Year Ended 12/31/2020	Yes	No
Florissant Valley	1 Year Ended 12/31/2020	Yes	Yes
Kinloch ²		No	Not Applicable
Lemay	1 Year Ended 12/31/2020	Yes	No
Maryland Heights		No	Not Applicable
Mehlville	1 Year Ended 12/31/2020	Yes	No
Metro North ³	1 Year Ended 12/31/2020	Yes ¹	Yes
Metro West	1 Year Ended 12/31/2020	Yes	No
Mid-County	1 Year Ended 12/31/2020	Yes	Yes
Monarch	1 Year Ended 12/31/2020	Yes	Yes
North County Fire & Rescue ⁴	1 Year Ended 12/31/2020	Yes	No
Northeast Ambulance	1 Year Ended 12/31/2020	Yes ¹	Yes
Pattonville	1 Year Ended 12/31/2020	Yes	Yes
Robertson	1 Year Ended 12/31/2020	Yes	Yes
Spanish Lake	1 Year Ended 12/31/2020	Yes	No
Valley Park	1 Year Ended 12/31/2020	Yes	No
West County EMS	1 Year Ended 12/31/2020	Yes	No
West Overland EMS	1 Year Ended 12/31/2020	Yes	No

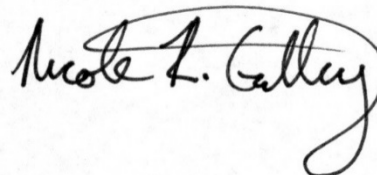
¹ The district filed the audit report after the statutory deadline of 6 months after the close of the fiscal year end.

² Due to noncompliance in a previous period, the SAO reviewed the audit report for the year ended December 31, 2019, submitted September 30, 2020. The audit report had audit findings and was in compliance with Section 321.690.3, RSMo, except for being filed after the statutory deadline.

³ Due to noncompliance in a previous period, the SAO reviewed the audit report for the year ended December 31, 2019, submitted October 8, 2020. The audit report had audit findings and was in compliance with Section 321.690.3, RSMo, except for being filed after the statutory deadline.

⁴ In 2020, the Riverview Fire Protection District changed its name to North County Fire & Rescue Fire Protection District.

Except for the Kinloch and Maryland Heights Fire Protection Districts failing to obtain and submit an audit report, we identified no other concerns from our review of the audit reports submitted by the St. Louis County fire protection districts.



Nicole R. Galloway, CPA
State Auditor



NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Board of Directors of Fire Protection
Districts in Greene County

Certain fire protection districts are required by Section 321.690, RSMo, to be audited and to submit their audit reports to the State Auditor's Office (SAO). To address our responsibilities of Section 321.690.3, RSMo, and 15 CSR 40-4.010 to 15 CSR 40-4.020, we have reviewed the independent audit reports of the fire protection districts in Greene County for audit periods ending December 31, 2020. The purpose of this review was to evaluate the districts' compliance with statutory audit requirements and SAO regulations. Because our review is limited to statutory and regulatory compliance, we do not express an opinion or any other form of assurance on the audit reports.

There are 11 fire protection districts in Greene County. Each district has a fiscal year end of December 31. All the districts submitted audit reports for the year or 2 years ended December 31, 2020, when required. Section 321.690.2, RSMo, requires certain fire protection districts to have an audit performed biennially, and Section 321.690.3, RSMo, requires the districts to forward the audit report to our office within 6 months of fiscal year end. Some of the districts were not required to submit a report in 2021, because they obtain biennial audits and the most recent audit report submitted was for the 2 years ended December 31, 2019. These districts are expected to submit a biennial audit report for the 2 years ended December 31, 2021. As noted in our prior report, No. 2020-081, *Greene County Fire Protection District*, issued in September 2020, the Ash Grove Fire Protection District did not timely obtain the required independent audit for the 2 years ended December 31, 2019. The SAO received the audit report on July 13, 2021, subsequent to that review.

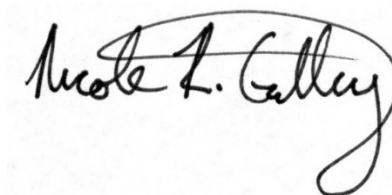
The SAO posts the individual audit reports to the office's website. A searchable link is available at <https://auditor.mo.gov>. A table summarizing our review of the submitted audit reports follows.

District	Audit Report Period	Report Complied with Section 321.690.3, RSMo	Findings in Independent Audit Report
Ash Grove ^{1, 2}			
Battlefield	1 Year Ended 12/31/20	Yes	No
Bois D'Arc ¹			
Brookline	2 Years Ended 12/31/20	Yes	No
Ebenezer ¹			
Fair Grove	2 Years Ended 12/31/20	Yes	No
Logan-Rogersville	2 Years Ended 12/31/20	Yes	No
Strafford	2 Years Ended 12/31/20	Yes	No
Walnut Grove	1 Year Ended 12/31/20	Yes	No
West Republic	2 Years Ended 12/31/20	Yes	No
Willard	1 Year Ended 12/31/20	Yes	No

¹ The fire protection district had an independent audit for the 2 years ended December 31, 2019. The district's next audit is expected to cover the 2 years ended December 31, 2021, and is required to be submitted to the SAO no later than June 30, 2022.

² Due to noncompliance in a previous period, the SAO reviewed the audit report for the 2 years ended December 31, 2019, submitted July 13, 2021. The audit report had audit findings and was in compliance with Section 321.690.3, RSMo, except for being filed after the statutory deadline.

We identified no concerns from our review of the audit reports submitted by the Greene County fire protection districts.



Nicole R. Galloway, CPA
State Auditor



Nicole Galloway, CPA

Missouri State Auditor

FOLLOW-UP REPORT ON AUDIT FINDINGS

City of Bel-Ridge

Report No. 2021-046

August 2021

auditor.mo.gov

City of Bel-Ridge

Follow-Up Report on Audit Findings

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*Includes selected findings



NICOLE GALLOWAY, CPA

Missouri State Auditor

To the Honorable Mayor
and
Members of the Board of Aldermen
City of Bel-Ridge, Missouri

We have conducted follow-up work on certain audit report findings contained in Report No. 2020-072, *City of Bel-Ridge* (rated as Poor), issued in September 2020, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings for which follow up is considered necessary, and inform the city about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
 - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
 - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
 - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
 - Not Implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

As part of the AFTER work conducted, we reviewed documentation provided by city officials and held discussions with city officials to verify the status of implementation for the recommendations. Documentation provided by the city included minutes of meetings, financial records, and other pertinent documents. This report is a summary of the results of this follow-up work, which was substantially completed during May and June 2021.

Nicole R. Galloway, CPA
State Auditor

City of Bel-Ridge

Follow-Up Report on Audit Findings

Status of Findings

1. Financial Condition

The Board of Aldermen had not adequately monitored the city's financial condition, had not received detailed information showing financial data for each fund, and had poor budgeting procedures. These practices allowed the fund balance of the General Fund to decline in recent years.

By commingling revenues of the Tax Increment Financing (TIF) Fund with the General Fund, the city used restricted funds to help finance the general operations of the city. In addition, the Board did not adequately monitor the city's financial condition.

The city's poor budgetary preparation and monitoring procedures contributed to the financial condition problem. Financial reports, such as budget-to-actual reports, had not been presented to the Board to allow it to properly monitor the financial position of the city.

Recommendation

The Board of Aldermen ensure detailed financial data is received monthly, perform immediate and long-term planning, and closely monitor and take necessary steps to improve the city's financial condition.

Status

In Progress

In November 2020, the city executed a contract with a consultant to assist and advise the city related to this recommendation and other recommendations, as well as assisting the city with other general operational matters. City officials indicated the Board considered options proposed by the consultant to improve the city's financial condition, and in June 2021, the Board began acting on one of those options by deciding to contract with the City of Normandy for police services. Additionally, city officials indicated the city's new accounting firm has developed a package of monthly financial reports and began providing those reports for the Board's review in June 2021. The city's 2021 budget projects a small improvement for the General Fund balance in 2021.

2. Budgets and Financial Reporting

City officials did not prepare complete and accurate annual budgets or monitor budgets. They also did not publish accurate semiannual financial statements or file annual financial reports.

2.1 Budgets

The city's budgets did not contain all statutorily required elements, were not prepared under the direction of a budget officer, and beginning fund balances were not accurate. The Board budgeted deficit ending fund balances for the General Fund and Police Training Fund for the years ending December 31, 2018, and 2019. The Board did not adequately monitor budget-to-actual revenues or expenditures, and the Park Fund had accumulated a significant fund balance with no documented plans for its use.



City of Bel-Ridge
Follow-up Report on Audit Findings
Status of Findings

Recommendation

The Board of Aldermen prepare accurate annual budgets that contain all information required by state law, designate a budget officer, discontinue deficit budgeting, and ensure the budgets are adequately monitored and properly amended. Additionally, the Board should evaluate funding needs of the city parks and consider reducing future taxes, and if plans have been made for expending the accumulated cash balance, such plans should be set forth publicly in the budget document.

Status

In Progress

In January 2021, the Board appointed the Mayor as budget officer, and in May 2021 the Board approved the 2021 budget after temporarily extending the 2020 budget to allow the Board more time to consider changes to address the city's financial condition and incorporate decisions from that process into the 2021 budget. The 2021 budget contained a budget message, beginning fund balances based on 2020 ending fund balances, and other required elements. However, the 2021 budget projected negative end-of-year fund balances for the General Fund (negative \$1,176,555) and the Police Training Fund (negative \$30,468). Additionally, the 2021 budget projected Park Fund revenues to exceed expenditures with no documented plans for use of the large fund balance. As previously noted, city officials indicated they have begun making changes to city operations to improve the General Fund balance. Additionally, city officials indicated the city is evaluating options for the Park Fund, and the city's accounting firm began providing monthly 2021 budget and actual reports for the Board to review in June 2021.

2.2 Published financial statements

The city did not publish financial statements for the year ended December 31, 2018.

Recommendation

The Board of Aldermen ensure the city's semiannual financial statements are published as required by state law and city ordinance.

Status

In Progress

The city published a financial statement for the year ended December 31, 2020, in July 2021. City officials indicated they are working with the city's new accounting firm to begin timely publishing of financial statements.

2.3 Filing of financial reports

The city did not timely file annual financial reports with the State Auditor's Office as required by state law.

Recommendation

The Board of Aldermen timely submit annual financial reports to the State Auditor's Office as required by state law.



City of Bel-Ridge
Follow-up Report on Audit Findings
Status of Findings

Status	Implemented
	City officials timely filed the financial report for the year ended December 31, 2020.
3.1 Tax Increment Financing - Project status	The city had taken no action on the TIF redevelopment plan since its approval in 2006 and had not assessed the status of the project or distributed any surplus TIF revenues collected.
Recommendation	The Board of Aldermen review the current status of the TIF project and assess the city's position whether to proceed with the redevelopment plan or dissolve the TIF district and return all surplus funds to the proper taxing authorities.
Status	In Progress
	In February 2021, the city contracted with a law firm to advise the city about the redevelopment area and the related redevelopment agreement. City officials indicated they expect to work with the law firm to assess the TIF situation and determine the appropriate course of action.
3.2 Tax Increment Financing - Commingling TIF revenues	The city had not repaid amounts due to the TIF Fund, Park Fund, and Storm Water Fund from TIF revenues commingled among the General, TIF, Park, and Storm Water Funds in previous years. Additionally, during 2018, the city incurred expenses for street repairs and improvements and also tree removal and pruning that were charged to the TIF Fund. City officials could not locate the redevelopment plan or explain why these costs were charged to the TIF Fund. The city also had not established separate accounts for payments in lieu of taxes (PILOTS) and economic activity taxes (EATS).
Recommendation	The Board of Aldermen ensure PILOTS and EATS are separately accounted for, determine whether 2018 expenses charged to the TIF Fund should be repaid to the TIF Fund, and develop plans to repay the amounts due to the TIF Fund, Park Fund, and Storm Water Fund.
Status	In Progress
	City officials indicated they have begun separately accounting for the PILOTS and EATS and intend to develop plans for repaying the amounts due the various funds from previous years. In May 2021, the Board approved an adjusting entry to the city's 2018 ledgers made by the city's auditing firm to reclassify as General Fund expenditures the 2018 expenses charged to the TIF Fund.



City of Bel-Ridge
Follow-up Report on Audit Findings
Status of Findings

4. Restricted Revenues

The city was not properly tracking the balance of some restricted monies deposited into the General Fund.

Recommendation

The Board of Aldermen determine the amount of restricted monies in the General Fund and establish separate funds or a separate accounting of the restricted monies, including the balances.

Status

In Progress

City officials indicated the city's new accounting firm is ensuring restricted monies are properly classified, working to determine the amount of restricted monies in the General Fund, and developing monthly reports of balances of restricted monies for Board review.

5.1 Disbursements -
Disbursement
documentation and
review

The city did not always retain receipt slips for credit card purchases and did not reconcile the receipt slips to the credit card statements. The city did not always properly review invoices prior to payment.

Recommendation

The Board of Aldermen maintain adequate supporting documentation for all disbursements and ensure invoices are adequately reviewed and approved.

Status

In Progress

City officials indicated city staff are striving to obtain and retain all credit card receipts slips. The Mayor has begun reviewing all invoices prior to payment, and the Board continues to review and approve monthly lists of all disbursements. We reviewed 12 disbursements during February 2021 and invoices were retained for all of these disbursements and indicated the Mayor's approval. In addition, we reviewed one credit card statement paid in February 2021 with 3 charges. City officials could not provide the vendor receipt for one of the charges and indicated they will increase efforts to obtain and retain credit card vendor receipts.

5.2 Disbursements -
Questionable
expenditures

The city incurred costs for food, entertainment, supplies, gifts, and alcoholic beverages for Christmas events in December 2017 and 2018 for employees and families that were not reasonable and/or did not provide a benefit to the city.

Recommendation

The Board of Aldermen ensure all disbursements are necessary and prudent uses of public funds.



City of Bel-Ridge
Follow-up Report on Audit Findings
Status of Findings

Status

Implemented

City officials indicated they now ensure expenditures incurred are necessary and prudent for city operations and no expenses occurred for Christmas events in 2020. The disbursements reviewed as part of the evaluation of the status for section 5.1, were related to city business.

5.3 Disbursements -
Procurement procedures
and contracts

The city had not established policies for the selection of vendors providing professional services, and did not have a formal bidding policy. The city did not solicit bids or proposals for various services, equipment, and vehicles. The city did not have written contracts with 5 attorneys providing legal services for general counsel and consultation on special matters.

Recommendation

The Board of Aldermen periodically solicit proposals for professional services, establish formal bidding policies and procedures, and ensure bids are obtained when applicable. Also, the Board should enter into written contracts defining services provided and benefits received.

Status

In Progress

In April 2021, the Board adopted ordinance 2021-5 establishing a policy for purchasing including requirements for competitive bidding. The policy does not include any requirements related to the procurement of professional services. City officials indicated the Board intends to consider establishing policies for procuring professional services. The city recently executed written contracts for consulting, accounting, and legal services. City officials solicited proposals for the accounting services, but not for the consulting or legal services.

6. Officials'
Compensation

The city did not annually fix salaries for officers and employees of the city by ordinance as required. Additionally, the city executed a multi-year contract with the Chief of Police that conflicted with city ordinances, and approved compensation to a former Alderman that was not allowable.

Recommendation

The Board of Aldermen ensure salaries and compensation for city officers and employees are in accordance with city ordinances and state law.

Status

Implemented

In November 2020, the Board adopted ordinance 2020-14 fixing 2021 salaries for city administration, court, and public works employees, and in December 2020, the Board adopted ordinance 2020-15 fixing 2021 salaries for police employees. In April 2021, the Mayor notified the Police Chief that the city considered the contract to be invalid, and the city decided to contract for police services in June 2021. Our review of the city's general ledger for January 2021 identified no unallowable payments to any Board member and



City of Bel-Ridge
Follow-up Report on Audit Findings
Status of Findings

city officials indicated no additional payments have been made to any Board member.

7.1 Receipting Controls and Payroll Procedures - Segregation of duties

The Board had not adequately segregated accounting duties or ensured a documented supervisory or independent review over receiving and depositing monies was performed. No reviews of the detailed receipt slips and deposits were performed by other city personnel or Board members.

Recommendation

The Board of Aldermen segregate the accounting duties. If proper segregation cannot be achieved, ensure documented independent or supervisory reviews are performed.

Status

In Progress

City officials indicated the city's new accounting firm is beginning to provide oversight and review of the bank deposits prepared by city staff. However, for the 6 deposits reviewed from March 19, 2021, through March 29, 2021, we saw no indication on the receipt and deposit records of review by the accounting firm. City officials indicated they are making efforts to improve the documentation of independent oversight of receipts and deposits.

7.2 Receipting Controls and Payroll Procedures - Receipts, deposits, and reconciliations

Receipt slips were not always issued for monies received, the numerical sequence of receipt slips was not accounted for, receipts were not reconciled to deposits, and checks/money orders were not restrictively endorsed immediately upon receipt.

Recommendation

The Board of Aldermen ensure receipt slips are issued for all monies received, ensure the numerical sequence of all receipts slips is accounted for, and reconcile receipts to deposits. In addition, the Board should ensure checks are restrictively endorsed upon receipt.

Status

In Progress

City officials indicated the city's new accounting firm is beginning to provide assistance to city staff in accounting for the numerical sequence of receipt slips and reconciling receipts to deposits, and the City Clerk is restrictively endorsing checks upon receipt. However, for the 6 deposits reviewed from March 19, 2021, through March 29, 2021, we saw no documentation that receipts slips were reconciled to deposits and receipts slips issued exceeded deposits by \$165. The method of payment recorded on the receipts slips did not always agree to the composition of the deposits. City officials indicated they are working to improve the independent verification of receipts and deposits.



City of Bel-Ridge
Follow-up Report on Audit Findings
Status of Findings

7.4 Receipting Controls and Payroll Procedures - Payroll segregation Payroll duties were not properly segregated and payroll records were not properly reviewed.

Recommendation The Board of Aldermen segregate the payroll duties. If proper segregation cannot be achieved, ensure documented independent or supervisory reviews are performed.

Status **In Progress**

City officials indicated that the Board intends to implement this recommendation after the contract for police services is implemented and reductions to city staffing occur.

9.1 Sunshine Law and Ordinances - Meeting minutes Minutes for several open and closed Board meetings could not be located. In addition, the City Clerk had not signed some minutes as the preparer, and the Board had not timely approved some minutes.

Recommendation The Board of Aldermen maintain complete and accurate minutes for all meetings and ensure meeting minutes are signed by the preparer and approved by the Board timely.

Status **Implemented**

City officials indicated efforts have been made to ensure meeting minutes are compliant with these requirements. We reviewed meeting minutes for the period January 5, 2021, through March 18, 2021, and determined open and closed minutes were maintained, signed by the preparer, and approved by the Board.

9.2 Sunshine Law and Ordinances - Closed meetings Open meeting minutes did not document the specific reasons or section of law allowing the meeting to be closed, and some topics discussed and voted on in the closed meetings were not allowable under the Sunshine Law.

Recommendation The Board of Aldermen ensure specific reasons for closing a meeting are documented in the open minutes, and ensure only topics allowed by state law are discussed in closed Board meetings.

Status **Implemented**

City officials indicated efforts have been made to ensure minutes and closed meetings are compliant with these requirements. We reviewed meeting minutes for the period January 5, 2021, through March 18, 2021. City officials



City of Bel-Ridge
Follow-up Report on Audit Findings
Status of Findings

held two closed meetings during this period. For each meeting, they documented the specific reasons for closing it in the open minutes and only discussed allowable topics.



Nicole Galloway, CPA

Missouri State Auditor

DEPARTMENT OF COMMERCE AND INSURANCE

Insurance

Report No. 2021-045

August 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Department of Commerce and Insurance - Insurance

Background	The DCI-Insurance regulates the insurance industry in the state through enforcement of Chapters 325, 354, and 374 through 385, RSMo. The department regulates and licenses the insurance industry in the state, ensures the insurance industry is financially sound, trustworthy, competent, and responsive to the insurance-buying public; and ensures the insurance industry complies with the laws of the state.
Findings	The audit identified no significant deficiencies in internal controls, no significant noncompliance with legal provisions, and no significant deficiencies in management practices and procedures. No findings resulted from this audit.

In the areas audited, the overall performance of this entity was **Excellent**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Department of Commerce and Insurance - Insurance

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D	Comparative Statement of Expenditures (From Appropriations) 5 Years Ended June 30, 2020.....	12



NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Chlora Lindley-Myers, Director
Department of Commerce and Insurance
Jefferson City, Missouri

We have audited certain operations of the Department of Commerce and Insurance - Insurance, as required by Section 374.250.2, RSMo, and in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2020. The objectives of our audit were to:

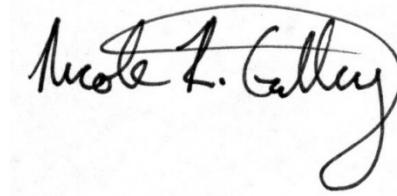
1. Evaluate the department's internal controls over significant management and financial functions of the Insurance Dedicated Fund, the Insurance Examiners' Fund, and taxes certified or collected under Sections 148.310 to 148.461, RSMo (foreign and domestic insurance premium taxes) and Sections 384.011 to 384.071, RSMo (surplus lines premium taxes).
2. Evaluate the department's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions of the Insurance Dedicated Fund and Insurance Examiners' Fund.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the department, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the department's management and was not subjected to the procedures applied in our audit of the department.

For the areas audited, we identified (1) no significant deficiencies in internal controls, (2) no significant noncompliance with legal provisions, and (3) no significant deficiencies in management practices and procedures. No findings resulted from our audit of the Department of Commerce and Insurance - Insurance.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Robert E. Showers, CPA, CGAP
Audit Manager:	Heather R. Stiles, MBA, CPA, CFE, CGAP
In-Charge Auditor:	Emily Barraclough, CPA
Audit Staff:	Sherrye Lesmes
	Emma Hogrebe, CFE
	Shelby Reams

Department of Commerce and Insurance - Insurance

Organization and Statistical Information

The Missouri Division of Insurance was created by an act of the Missouri legislature in 1869. With the enactment of the state Omnibus Reorganization Act of 1974, the agency was transferred to the Department of Consumer Affairs, Regulation and Licensing. Constitutional Amendment No. 6 passed in August 1984, amended Missouri Constitution, Article IV, Section 36(a) to change the name of the Department of Consumer Affairs, Regulation and Licensing, to the Department of Economic Development, effective September 7, 1984. Constitutional Amendment No. 4, passed in August 1990, created a new Department of Insurance, effective July 1, 1991. Executive Order 06-04 consolidated the former Department of Insurance, the Division of Finance, the State Banking Board, the Division of Credit Unions, and the Division of Professional Registration into one department and changed the name of the department to the Missouri Department of Insurance, Financial Institutions, and Professional Registration (DIFP), effective August 28, 2006. Executive Order 19-02 transferred the Office of Public Counsel and the Public Service Commission to the DIFP and changed the name to the Department of Commerce and Insurance (DCI), effective August 28, 2019.

The DCI-Insurance operates under the authority of Chapter 374, RSMo. The management and control of the DCI is vested in a director who is nominated by the Governor with the advice and consent of the Senate. Chlora Lindley-Myers was appointed Director on March 6, 2017, and continues to serve in that capacity.

As of June 30, 2020, there were 563 domestic, 2,763 foreign, and 485 alien companies licensed and/or regulated by DCI-Insurance in Missouri. Insurers with primary corporate headquarters located in a particular state are called domestic insurers. Foreign and alien insurers are those that are allowed to sell insurance in a state but have a primary legal residence in another state or country.

The DCI-Insurance regulates the insurance industry in the state through enforcement of Chapters 325, 354, and 374 through 385, RSMo. The department regulates and licenses the insurance industry in the state, ensures the insurance industry is financially sound, trustworthy, competent, and responsive to the insurance-buying public; and ensures the insurance industry complies with the laws of the state.

To fulfill these responsibilities, the department maintains a central office in Jefferson City and branch offices in St. Louis and Kansas City. The DCI-Insurance is organized into the following divisions: Insurance Consumer Affairs, Insurance Market Regulation, Insurance Company Regulation, and Administration. The DCI-Insurance had 188 employees as of June 30, 2020.



Department of Commerce and Insurance - Insurance
Organization and Statistical Information

The following table provides a breakdown of the type of companies licensed and/or regulated by DCI-Insurance in the state.

Type of Company	Missouri		
	Domicile	Foreign	Alien
Third Party Administrator	41	390	9
Fraternal Benefit	1	27	1
Reinsurer	0	44	312
Property and Casualty	39	905	0
Rating Organization	3	21	0
Advisory Organization	2	8	0
Health Services Corporation	1	0	0
Life Care Facility	9	0	0
Purchasing Group	9	279	0
Reinsurance Intermediary	7	11	5
Title	1	21	0
Statutorily Created Entity	6	0	0
Discount Medical Plan	0	28	0
Health Maintenance Organization	19	15	0
Prepaid Dental	6	10	0
Risk Retention Group	0	95	0
Excess/Surplus Lines	0	162	154
Multiple Employee Self-Insured Health Plan	1	0	0
Captive Insurance	48	0	2
Mutual Property Insurance Company	77	0	0
Professional Malpractice Assessable	5	0	0
Risk Management Association	0	1	0
Life and Health	29	455	2
Self Insured Political Subdivision Assessable	12	0	0
Domestic Surplus Lines Insurer	3	0	0
Motor Vehicle Service Contract Provider	41	125	0
Product Service Contract Provider	5	62	0
Vehicle Protection Product Provider	3	52	0
Worker's Compensation	195	52	0
Total	563	2,763	485

The DCI-Insurance administers transactions in the following funds:

The Insurance Examiner's Fund is authorized by Sections 374.160 and 374.162, RSMo, to receive all payments to the state by insurance companies for the costs incurred by the department in conducting examinations, valuations, or proceedings against such companies. Expenditures, authorized by appropriations, are to be used for the purpose of paying the compensation of insurance examiners and expenses directly related to examinations. Any



Department of Commerce and Insurance - Insurance
Organization and Statistical Information

unexpended balances in this fund are perpetually maintained for the purposes of this fund.

The Insurance Dedicated Fund is authorized by Section 374.150, RSMo, to receive all fees due to the state under the provisions of the insurance laws. Appropriations from this fund are to be used solely for payment of expenditures incurred by the department in performing the duties required by law that are not paid for by another source of funds. Any unexpended balance in this fund is perpetually maintained for the purposes of this fund unless, and then only to the extent to which, the unencumbered balance at the close of the biennium year exceeds two times the total amount appropriated, paid, or transferred to the fund during such fiscal year.

The DCI-Insurance administers programs financed partially by federal funding placed in the Federal Missouri Department of Commerce and Insurance Fund, formerly known as the Federal Missouri Department of Insurance Fund. The department receives appropriations from this fund.

The DCI - Administrative Fund, formerly known as the DIFP-Administrative Fund, is used to account for department-wide expenditures for budget, legislative coordination, public information, accounting, human resources, and department management. The fund receives monies through a cost allocation to the divisions within the DCI.

The DCI-Insurance does not receive any appropriations from the General Revenue Fund and does not maintain any proprietary interest in that fund. Receipts collected by the Department of Revenue (DOR) on behalf of the department include the following:

- Premium Taxes (foreign and domestic): In accordance with various provisions of Chapter 148, RSMo, insurance companies licensed in the state are required to pay a 2 percent tax on direct premiums received during the calendar year. The department certifies to the DOR the amount of premium taxes due together with the amount of quarterly installments to be paid by the insurance companies. The DOR collects the premium taxes and deposits them into the General Revenue Fund. Some premium taxes deposited into the General Revenue Fund are not available for general revenue purposes. The provisions of Chapter 148, RSMo, restrict about 50 percent of such premium taxes for distribution to the various school districts in the state. In addition, beginning January 1, 2020, Section 192.385.2, RSMo, further restricts 2.5 percent of domestic premium taxes deposited into the General Revenue Fund for distribution to the Senior Services Growth and Development Program Fund.
- Domestic Stock Company Premium Taxes: In accordance with various provisions of Chapter 148, RSMo, every stock insurance company



Department of Commerce and Insurance - Insurance
Organization and Statistical Information

organized under the provisions of Sections 379.010 to 379.203, RSMo, are required to pay a 2 percent tax on direct premiums received during the year. The department certifies to the DOR the amount of premium taxes due together with the amount of quarterly installments to be paid by the domestic stock insurance companies. The DOR collects the domestic stock company premium taxes and deposits them into the Financial Institutions Tax Fund as county stock insurance taxes. In accordance with Section 148.330.4, RSMo, domestic stock premium taxes credited to the County Stock Insurance Fund are to be apportioned to the General Revenue Fund of the state, to the county treasurer and to the treasurer of the school district in which the principal office of the company paying the same is located. Apportionments are made based on the ratio of taxes levied by each respective entity. In addition, beginning January 1, 2020, Section 192.385.2, RSMo, further restricts 2.5 percent of domestic stock company premium taxes deposited into the Financial Institutions Tax Fund for distribution to the Senior Services Growth and Development Program Fund.

- **Captive Insurance Premium Taxes:** In accordance with Section 379.1326, RSMo, captive insurance companies licensed in the state are required to pay a premium tax at the rate of thirty-eight-hundredths of 1 percent on the first \$20 million and two hundred eighty-five-thousandths of 1 percent on the next \$20 million, and nineteen-hundredths of 1 percent on the next \$20 million dollars, and seventy-two-thousandths of 1 percent on each dollar thereafter on the direct premiums received during the calendar year. The department certifies to the DOR the amount of premium taxes due to be paid annually by the captive insurance companies. The DOR collects the captive insurance premium taxes and deposits them into the General Revenue Fund. Some captive insurance premium taxes initially deposited into the General Revenue Fund are not available for general revenue purposes. The provisions of Chapter 379, RSMo, require 10 percent of these premium tax collections be deposited to the Insurance Dedicated Fund annually.
- **Special Purpose Life Insurance Captive (SPLRC) Premium Taxes:** In accordance with Section 379.1412, RSMo, each SPLRC is required to pay a premium tax at the rate of two hundred fourteen thousandths of 1 percent on the first \$20 million of assumed reinsurance premium, and one hundred forty-three thousandths of 1 percent on the next \$20 million, and forty-eight thousandths of 1 percent on the next \$20 million, and twenty-four thousandths of 1 percent of each dollar thereafter on the direct premiums received during the calendar year. The department certifies to the DOR the amount of premium taxes due to be paid annually by the SPLRC insurance companies. The DOR collects the SPLRC premium taxes and deposits them into the General Revenue Fund. Some SPLRC premium taxes initially deposited into the General Revenue Fund are not



Department of Commerce and Insurance - Insurance
Organization and Statistical Information

available for general revenue purposes. The provisions of Chapter 379, RSMo, require ten percent of these premium tax collections be deposited to the Insurance Dedicated Fund annually.

- **Surplus Lines Premium Taxes:** In accordance with the various provisions of Chapter 384, RSMo, surplus lines insurers are required to pay a 5 percent tax on net premiums for high risk insurance that is underwritten. The DOR collects the surplus lines premium taxes, interest, and penalties. The DOR deposits surplus lines premium taxes and interest into the General Revenue Fund and surplus lines penalties into the State School Moneys Fund.

Fines and forfeitures imposed and collected by the department under the Missouri Insurance Code are deposited into the State School Moneys Fund.

The DCI-Insurance is authorized to administer Missouri chartered insurance companies requiring rehabilitation or liquidation, commonly referred to as receiverships. Eight insurance companies were in receivership during the year ended June 30, 2020. Companies placed into receivership are under circuit court supervision with the judge appointing the Director as receiver. The Director may appoint a special deputy receiver or agent. Four of the companies did not have a special deputy receiver assigned to them. The department handled the day-to-day operations for one of these companies and contracted with vendors to act as agents for the other three. Four of the companies had a court-assigned special deputy receiver that directly supervised them. The contracted vendors and the special deputy receivers submit disbursements to DCI-Insurance for approval.

According to the National Association of Insurance Commissioners (NAIC), for calendar year 2019 Missouri ranked ninth nationally in the number of insurance companies incorporated in the state. The department's budget for fiscal year 2020 ranks twenty-seventh nationally.

Appendix A

Department of Commerce and Insurance - Insurance

Statement of Receipts, Disbursements, and Changes in Cash and Investments

Year Ended June 30, 2020

	Federal DCI Fund	Insurance Examiners Fund	Insurance Dedicated Fund	DCI Administrative Fund	Total (Memorandum Only)
Receipts	\$ 1,253,664	4,439,454	18,305,169	127	23,998,414
Disbursements	1,250,000	2,915,870	11,653,396	163,233	15,982,499
Receipts Over (Under) Disbursements	3,664	1,523,584	6,651,773	(163,106)	8,015,915
Transfers In ¹	0	0	0	245,125	245,125
Transfers Out ²	0	(1,320,580)	(4,856,381)	(72,903)	(6,249,864)
Receipts Over (Under) Disbursements and Transfers	3,664	203,004	1,795,392	9,116	2,011,176
Cash and Investments, July 1	27,143	714,799	3,925,716	19	4,667,677
Cash and Investments, June 30	\$ 30,807	917,803	5,721,108	9,135	6,678,853

¹ Transfers In to the DCI Administrative Fund include transfers from divisions within DCI for department administration.

² Transfers Out generally include payments for fringe benefits and the state's cost allocation plan.

Appendix B

Department of Commerce and Insurance - Insurance Statement of Receipts Year Ended June 30, 2020

	General Revenue Fund	Insurance Dedicated Fund	State School Moneys Fund	Financial Institutions Tax Fund	Total (Memorandum Only)
RECEIPTS					
Premium taxes (foreign and domestic)	\$ 291,704,219	0	0	0	291,704,219
Domestic stock company premium taxes	0	0	0	9,230,868	9,230,868
Captive insurance premium taxes	1,118,643	128,981	0	0	1,247,624
Special purpose life insurance premium taxes	603,313	67,035	0	0	670,348
Surplus lines premium taxes	39,047,573	0	0	0	39,047,573
Surplus lines penalties	0	0	21,889	0	21,889
Fines and forfeitures	0	0	894,260	0	894,260
Total Receipts	<u>\$ 332,473,748</u>	<u>196,016</u>	<u>916,149</u>	<u>9,230,868</u>	<u>342,816,781</u>

Appendix C

Department of Commerce and Insurance - Insurance Comparative Statement of Appropriations and Expenditures

	Year Ended June 30,					
	2020			2019		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
FEDERAL - DCI FUND						
Health Insurance Counseling	\$ 1,250,000	1,250,000	0	1,250,000	1,219,840	30,160
Total Federal - DCI Fund	1,250,000	1,250,000	0	1,250,000	1,219,840	30,160
INSURANCE EXAMINERS FUND						
Personal Service	3,534,252	2,656,173	878,079	3,464,306	3,000,426	463,880
Expense and Equipment	767,448	95,316	672,132	767,448	182,660	584,788
Refunds	60,000	0	60,000	60,000	0	60,000
Insurance Leasing	7,870	6,417	1,453	11,179	8,639	2,540
IT Consolidation Expense and Equipment	121,328	61,548	59,780	121,328	59,320	62,008
Performance Rewards ¹	1,256	1,256	0	0	0	0
State Office Building Rent, Maintenance, and Repair	96,784	96,784	0	93,827	93,771	56
Total Insurance Examiners Fund	4,588,938	2,917,494	1,671,444	4,518,088	3,344,816	1,173,272
INSURANCE DEDICATED FUND						
Personal Service	9,009,870	8,837,386	172,484	8,778,578	8,080,145	698,433
Expense and Equipment	1,992,410	1,076,236	916,174	1,992,410	1,038,632	953,778
Governor's Office Personal Service ²	11,516	6,376	5,140	26,242	1,263	24,979
IT Consolidation Personal Service	428,822	195,064	233,758	414,006	216,546	197,460
IT Consolidation Expense and Equipment	401,042	350,297	50,745	401,042	207,515	193,527
Insurance IT Projects	1	0	1	1	0	1
Insurance IT Projects Personal Service	121,286	91,724	29,562	118,128	100,368	17,760
Unemployment Benefits	20,000	0	20,000	20,000	0	20,000
Insurance Leasing	5,390	5,390	0	7,268	5,426	1,842
Health Insurance Counseling	200,000	200,000	0	200,000	200,000	0
Performance Rewards ¹	4,691	4,690	1	0	0	0
State Office Building Rent, Maintenance, and Repair	350,773	350,773	0	353,999	352,387	1,612
Poison Control Hotline ³	500,000	500,000	0	500,000	500,000	0
Refunds	75,000	34,478	40,522	75,000	12,328	62,672
Total Insurance Dedicated Fund	13,120,801	11,652,414	1,468,387	12,886,674	10,714,610	2,172,064
Total All Funds	\$ 18,959,739	15,819,908	3,139,831	18,654,762	15,279,266	3,375,496

¹ The Office of Administration has spending authority for this one-time authorization to development and implement an employee performance review system to be used by all executive departments within the state.

² The Governor's office has spending authority for this appropriation.

³ The Department of Health and Senior Services has spending authority for this appropriation.

Appendix D

Department of Commerce and Insurance - Insurance Comparative Statement of Expenditures (From Appropriations)

	Year Ended June 30,				
	2020	2019	2018	2017	2016
Salaries and wages	\$ 11,786,723	11,398,749	11,105,824	11,478,487	11,425,848
Travel, in-state	59,836	133,135	136,446	185,589	155,181
Travel, out-of-state	115,726	174,221	147,363	243,713	262,838
Supplies	158,375	158,837	162,029	172,941	186,981
Professional development	100,240	114,233	99,787	97,762	134,159
Communication services and supplies	117,313	105,878	95,668	139,443	131,378
Services:					
Professional	707,865	596,351	443,603	838,856	694,177
Housekeeping and janitorial	226	200	413	107	108
Maintenance and repair	120,568	64,271	86,784	132,553	108,601
Equipment:					
Computer	107,318	29,087	170,794	1,916	33,131
Motorized	0	0	0	0	13,280
Office	36,145	53,791	11,647	30,539	40,927
Other	33,495	10,321	13,301	8,292	26,508
Property and improvements	16,224	29,448	0	0	10,881
Debt service	758	0	0	0	0
Building lease payments	467,688	476,874	457,804	442,960	437,774
Equipment rental and leases	0	228	456	2,280	1,824
Miscellaneous expenses	6,930	1,474	4,659	3,156	10,664
Refunds	34,478	12,328	13,965	9,828	20,464
Program distributions	1,950,000	1,919,840	1,869,462	2,426,400	2,374,866
Total Expenditures	\$ <u>15,819,908</u>	<u>15,279,266</u>	<u>14,820,005</u>	<u>16,214,822</u>	<u>16,069,590</u>



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Political
Subdivision Filings
June 2021

Report No. 2021-044

July 2021

auditor.mo.gov

Monthly Report on Political Subdivision Filings

June 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 1,521 political subdivisions required to file a financial report by June 30, 2021, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in June 2021, after their filing deadline. The filing status for these 5 entities is presented in summary on page 3 and by individual entity in Appendix B-C.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

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Monthly Report on Political Subdivision Filings

June 2021

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

This report includes the filing status for the 1,521 political subdivisions, other than cities, towns, and villages, with a fiscal year end of December 31, 2020. Cities, towns, and villages have additional filing requirements, and their reporting status is included in a separate report. Of the 1,521 political subdivisions, 1,146 filed an annual financial report timely.

This report also includes the filing status for 5 political subdivisions, other than cities, towns, and villages, that filed their financial report in June 2021, after their filing deadline.

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2021

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Adair County Health Department	No	
	Adair County Library District	Yes	June 22, 2021
	Baltimore Commons CID	Yes	June 29, 2021
	Chariton River Drainage District	No	
	Franklin Street CID	Yes	June 29, 2021
	North Baltimore Street CID	Yes	June 29, 2021
	South 63 Corridor CID	Yes	June 29, 2021
Andrew	Andrew County Ambulance District	Yes	June 16, 2021
	Andrew County Health Department	Yes	January 6, 2021
	Bolckow FPD	No	
	Cosby-Helena FPD	Yes	June 19, 2021
	Fillmore FPD	Yes	January 16, 2021
	Levee Dist 5 Andrew-Holt-Nodaway County	Yes	January 26, 2021
	PWSD 1 Andrew County	Yes	March 2, 2021
	PWSD 2 Andrew County	Yes	April 5, 2021
	Rosendale FPD	Yes	March 1, 2021
	Savannah FPD	Yes	February 12, 2021
	Village of Country Club FPD	No	
Atchison	Atchison County Health Department	Yes	January 26, 2021
	Atchison County Library District	Yes	May 18, 2021
	Atchison-Holt Ambulance District	No	
	Fairfax Volunteer FPD	No	
	Langdon SRD Atchison County	No	
	Levee District 1 Atchison-Holt County	Yes	January 27, 2021
	North Nishnabotna Drainage District	Yes	January 26, 2021
	Phelps City Dyke Drainage District	Yes	January 26, 2021
	Phelps City SRD Atchison County	No	
	PWSD 1 Atchison County	No	
	Tarkio FPD	Yes	April 14, 2021
	Tarkio SRD Atchison County	No	
	Watson SRD Atchison County	Yes	February 25, 2021
	West Atchison FPD	Yes	June 29, 2021
	Westboro Volunteer FPD	Yes	June 17, 2021
Audrain	Audrain Ambulance District	No	
	Audrain County 911 Board	Yes	February 8, 2021
	Audrain County Health Department	Yes	May 6, 2021
	Laddonia & Rural FPD	Yes	June 26, 2021
	Laddonia Farber SRD Audrain County	Yes	February 16, 2021
	Little Dixie FPD	No	
	Martinsburg Area FPD	Yes	January 17, 2021
	Mexico SRD 13 Audrain County	Yes	February 16, 2021
	Mexico-Audrain County PLD	Yes	June 30, 2021
	PWSD 1 Audrain County	No	
	PWSD 2 Audrain County	Yes	June 22, 2021
	Saling SRD 2 Audrain County	Yes	February 16, 2021
	Tri County NHD	No	

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2021

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Audrain	Vandalia SRD Audrain County	Yes	January 26, 2021
Barry	Ash SRD Barry County	Yes	February 10, 2021
	Barry County Health Department	Yes	May 26, 2021
	Barry-Lawrence Ambulance District	Yes	June 4, 2021
	Butterfield FPD	No	
	Butterfield SRD Barry County	Yes	January 10, 2021
	Capps Creek SRD Barry County	Yes	May 12, 2021
	Cassville FPD	Yes	January 27, 2021
	Central Crossing FPD	No	
	Corsicana SRD Barry County	Yes	May 12, 2021
	Crane Creek SRD Barry County	Yes	June 16, 2021
	Eagle Rock-Golden-Mano FPD	Yes	May 4, 2021
	Exeter FPD	Yes	January 27, 2021
	Exeter SRD Barry County	Yes	January 27, 2021
	Flat Creek SRD Barry County	Yes	January 28, 2021
	Greasy Creek SRD 35 Barry County	Yes	March 19, 2021
	Jenkins Rural FPD	Yes	March 5, 2021
	Jenkins SRD 20 Barry County	Yes	April 27, 2021
	Kings Prairie SRD Barry County	No	
	Liberty Common SRD 34 Barry County	Yes	January 7, 2021
	McDonald SRD 19 Barry County	Yes	January 29, 2021
	Mineral Springs SRD 10 Barry County	Yes	March 6, 2021
	Monett Rural FPD	Yes	June 30, 2021
	Monett SRD Barry County	Yes	February 9, 2021
	Mountain SRD 22 Barry County	Yes	January 29, 2021
	Pioneer SRD 31 Barry County	Yes	January 26, 2021
	Pleasant Ridge SRD 25 Barry County	Yes	June 16, 2021
	Purdy FPD	Yes	May 26, 2021
	Purdy SRD 28 Barry County	Yes	January 20, 2021
	Roaring River SRD 2 Barry County	Yes	March 22, 2021
	Seligman FPD	No	
	Shell Knob SRD 9 Barry County	Yes	April 6, 2021
	South Barry Ambulance District	Yes	December 31, 2020
	South Barry County Memorial Hospital	No	
	Sugar Creek SRD 3 Barry County	No	
	Viola SRD 21 Barry County	Yes	April 13, 2021
	Washburn FPD	Yes	March 18, 2021
	Washburn SRD 4 Barry County	No	
	Wheaton FPD	Yes	June 27, 2021
	Wheaton SRD 29 Barry County	Yes	January 12, 2021
	White River SRD 7 Barry County	Yes	January 19, 2021
Barton	Barton County Ambulance District	No	
	Barton County Health Department	Yes	January 8, 2021
	Barton County Library District	Yes	April 8, 2021
	Barton County Memorial Hospital	Yes	June 24, 2021
	Consolidated PWSD 1	Yes	June 30, 2021

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2021

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Bates	Bates County Health Center	Yes	February 2, 2021
	Bates County Memorial Hospital	Yes	June 16, 2021
	Cornland SRD Bates County	No	
	PWSD 1 Bates County	Yes	January 18, 2021
	PWSD 2 Bates County	Yes	June 15, 2021
	PWSD 3 Bates County	Yes	January 20, 2021
	PWSD 4 Bates County	No	
	PWSD 6 Bates County	No	
	Rich Hill Public Library District	Yes	January 20, 2021
	South Hudson SRD Bates County	Yes	April 21, 2021
Benton	Benton County Health Department	Yes	May 19, 2021
	Brandon SRD Benton County	Yes	June 8, 2021
	Cole Camp & Rural FPD	No	
	Cole Camp Ambulance District	Yes	June 30, 2021
	Cole Camp SRD Benton County	Yes	June 6, 2021
	Deer Creek FPD	Yes	March 17, 2021
	Lakeview Heights FPD	Yes	June 1, 2021
	Lincoln Community FPD	Yes	January 20, 2021
	Osage Valley FPD	Yes	June 25, 2021
	Sewer District 1 Benton County	No	
	U.S. Hwy 65 & Truman Dam Access TDD	Yes	June 29, 2021
	Warsaw FPD	No	
	Warsaw-Lincoln Ambulance District	Yes	June 29, 2021
	Bollinger County Ambulance District	Yes	June 21, 2021
	Bollinger County Health Center	No	
	Bollinger County Library District	No	
Bollinger	Leopold Volunteer FPD	Yes	June 30, 2021
	North County FPD	Yes	May 19, 2021
	Sedgewickville FPD	Yes	May 30, 2021
	Woodland FPD	No	
	Zalma FPD	No	
Boone	Blue Ridge Town Centre TDD	Yes	February 22, 2021
	Boone County FPD	Yes	May 20, 2021
	Boone County Regional SwrD	Yes	June 2, 2021
	Broadway-Fairview TDD	Yes	June 28, 2021
	Callahan Creek WSD	Yes	June 29, 2021
	Center State TDD	Yes	June 30, 2021
	Centralia SRD Boone County	Yes	January 9, 2021
	Clark Lane TDD	No	
	Columbia Mall TDD	Yes	June 28, 2021
	Conley Road TDD	Yes	June 28, 2021
	Consolidated PWSD 1 Boone County	Yes	April 16, 2021
	Cross Creek TDD	Yes	June 30, 2021
	Daniel Boone Regional PLD	Yes	May 14, 2021
	Grindstone Plaza TDD	Yes	June 29, 2021
	Lake of the Woods TDD	Yes	March 22, 2021

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Boone	Northwoods TDD	Yes	June 30, 2021
	PWSD 10 Boone County	Yes	June 18, 2021
	PWSD 4 Boone County	Yes	March 24, 2021
	PWSD 9 Boone County	Yes	May 26, 2021
	Rock Bridge Center TDD	Yes	June 28, 2021
	Shoppes at Stadium TDD	Yes	June 28, 2021
	Southern Boone County FPD	Yes	May 18, 2021
	St. Charles Road TDD	Yes	May 13, 2021
	Stadium Corridor TDD	Yes	February 10, 2021
Buchanan	Agri-Business Expo Center TDD	Yes	March 29, 2021
	Colony Hills FPD	Yes	January 18, 2021
	Easton FPD	No	
	Halls Levee District	Yes	March 3, 2021
	Lake Contrary FPD	Yes	May 5, 2021
	PWSD 1 Buchanan County	Yes	June 23, 2021
	San Antonio FPD	No	
	South Central Buchanan County FPD	Yes	June 18, 2021
	South St. Joseph Industrial SwrD	Yes	June 30, 2021
	Southwest Buchanan County FPD	Yes	June 21, 2021
	St. Joseph Airport Levee District	No	
	St. Joseph Gateway TDD	No	
	Tuscany Village TDD	No	
	Butler County FPD	No	
Butler	Butler County Health Department	No	
	Consolidated DD 10 Butler County	Yes	March 24, 2021
	Cripple Creek TDD	Yes	June 29, 2021
	Green Forest CID	Yes	March 23, 2021
	Highway 67 South CID	Yes	March 8, 2021
	Kelly Town Plaza CID	Yes	June 8, 2021
	Naylor-Neelyville AD	No	
	Oak Grove TDD	Yes	June 29, 2021
	Pike Creek Common Sewer District	Yes	June 21, 2021
	Poplar Bluff Municipal PLD	Yes	June 8, 2021
	Poplar Bluff Regional TDD	Yes	June 29, 2021
	PWSD 1 Butler County	Yes	June 28, 2021
	PWSD 104 Butler County	No	
	PWSD 2 Butler County	No	
	PWSD 3 Butler County	Yes	May 3, 2021
	Qulin Community FPD	Yes	May 11, 2021
	Qulin Highway North CID	No	
	Stateline CID	Yes	March 23, 2021
	Sycamore Street CID	Yes	March 8, 2021
Caldwell	Caldwell County Health Department	Yes	April 15, 2021
	Caldwell County Library District	Yes	May 27, 2021
	Cowgill FPD	Yes	April 20, 2021
	Hamilton FPD	No	

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Caldwell	PWSD 1 Caldwell County	Yes	March 2, 2021
	PWSD 2 Caldwell County	No	
	Shoal Creek FPD	Yes	June 30, 2021
Callaway	Callaway County Ambulance District	Yes	June 25, 2021
	Callaway County Sewer District	No	
	Capital View Drainage District	No	
	Central Callaway FPD	No	
	Fulton South Business 54 TDD	Yes	April 7, 2021
	Holts Summit FPD	Yes	April 28, 2021
	New Bloomfield FPD	Yes	June 26, 2021
	North Callaway FPD	Yes	January 10, 2021
	PWSD 1 Callaway County	Yes	May 19, 2021
	PWSD 2 Callaway County	Yes	March 23, 2021
	South Callaway FPD	No	
	American Center CID	No	
	Arrowhead Centre CID	Yes	April 12, 2021
Camden	Ballparks of the Ozarks CID	Yes	June 21, 2021
	Camden County Library District	Yes	June 3, 2021
	Camelot Sewer District	Yes	February 2, 2021
	Dierbergs Osage Beach TDD	Yes	June 22, 2021
	Greenview CID	No	
	Horseshoe Bend Pedest Corridor TDD	No	
	Horseshoe Bend SRD 1 Camden County	Yes	June 9, 2021
	Mid-County FPD Camden County	No	
	Normac Sewer District	Yes	February 2, 2021
	Northwest FPD Camden County	No	
	Osage Beach Commons CID	Yes	June 28, 2021
	Osage Beach FPD	Yes	June 25, 2021
	Osage Beach SRD Camden County	No	
	Osage Station TDD	Yes	January 11, 2021
	Peninsula Development CID	Yes	June 29, 2021
	PWSD 1 Camden County	Yes	January 11, 2021
	PWSD 2 Camden County	Yes	May 18, 2021
	PWSD 3 Camden County	No	
	Southwest Camden County FPD	No	
	Sunny Slope Country Club SwrD	Yes	February 2, 2021
	Sunrise Beach FPD	Yes	May 5, 2021
	Toad Cove Complex CID	No	
	Toad Cove Complex TDD	No	
	Toad Cove Resort CID	No	
	Toad Cove Resort TDD	No	
	Tri-County FPD	No	
Cape Girardeau	Cape Girardeau County Public Health	Yes	May 26, 2021
	Cape Girardeau SRD	Yes	June 8, 2021
	Delta FPD	Yes	June 8, 2021
	East County Area FPD	Yes	April 27, 2021

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Cape Girardeau	Fruitland Area FPD	Yes	January 20, 2021
	Gordonville FPD	No	
	Millersville Rural FPD	No	
	PWSD 1 Cape-Perry County	Yes	March 9, 2021
	PWSD 4 Cape Girardeau County	No	
	Riverside Regional Library District	Yes	April 15, 2021
	South K TDD	Yes	May 25, 2021
	Whitewater FPD	No	
Carroll	Carroll County 911 Board	Yes	January 18, 2021
	Carroll County Ambulance District	Yes	June 29, 2021
	Carroll County FPD	Yes	May 6, 2021
	Carroll County Health Department	Yes	June 30, 2021
	Carrollton Public Library District	No	
	Hale FPD	Yes	January 11, 2021
	Miles Point Levee District	No	
	Norborne FPD	No	
Carter	North Central Carroll FPD	Yes	March 3, 2021
	Black Mountain CID	Yes	February 3, 2021
	Carter County Health Center	No	
	Carter County Library District	Yes	March 9, 2021
	East Carter Ambulance District	No	
	Eastwood FPD	Yes	April 12, 2021
	Ellsinore Highway 60 CID	No	
	Fremont FPD	No	
	Landing River Center CID	Yes	January 13, 2021
	PWSD 1 Carter County	Yes	February 5, 2021
Cass	PWSD 2 Carter County	No	
	Belton Town Centre TDD	Yes	June 11, 2021
	Belton-Cass Regional TDD	Yes	June 7, 2021
	Cass County EMS Board	Yes	June 16, 2021
	Cass County Public Library District	No	
	Cass Medical Center	Yes	May 28, 2021
	Central Cass County FPD	No	
	Cornerstone Pointe TDD	Yes	June 28, 2021
	Creighton FPD	No	
	Dolan & West Dolan FPD	Yes	January 29, 2021
	East Gateway TDD	No	
	East Lynne-Gunn City FPD	No	
	Eastern Hills CID	Yes	May 28, 2021
	Garden City FPD	No	
	Harrisonville Brookhart TDD	Yes	May 27, 2021
	Harrisonville Market Place A TDD	No	
	Harrisonville Market Place B TDD	No	
	Harrisonville Towne Center TDD	Yes	June 16, 2021
	Hwy 71/291 Partners in Progress TDD	Yes	June 15, 2021
	I-49 & 275th Street TDD	Yes	June 22, 2021

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Cass	Mount Pleasant FPD	Yes	June 29, 2021
	Mt. Pleasant SRD Cass County	Yes	February 2, 2021
	Northwest Cass CID	No	
	Pleasant Hill FPD	Yes	January 25, 2021
	PWSD 1 Cass County	Yes	March 11, 2021
	PWSD 10 Cass County	Yes	April 26, 2021
	PWSD 12 Cass County	No	
	PWSD 4 Cass County	Yes	June 25, 2021
	PWSD 5 Cass County	Yes	June 10, 2021
	PWSD 7 Cass County	Yes	June 10, 2021
	PWSD 8 Cass County	Yes	April 22, 2021
	PWSD 9 Cass County	Yes	May 28, 2021
	South Metropolitan FPD	Yes	June 22, 2021
	Stonegate CID	No	
	Western Cass FPD	Yes	June 9, 2021
Cedar	Bear Creek SRD Cedar County	Yes	June 9, 2021
	Bethel SRD Cedar County	Yes	June 9, 2021
	Caplinger Mills FPD	Yes	May 26, 2021
	Caplinger Mills SRD Cedar County	Yes	June 9, 2021
	Cedar County Ambulance District	Yes	June 16, 2021
	Cedar County Chapel Hills FPD	Yes	June 9, 2021
	Cedar County Library District	Yes	April 22, 2021
	Cedar Hall SRD Cedar County	Yes	June 9, 2021
	Dogwood SRD Cedar County	Yes	January 11, 2021
	Eldorado Springs SRD Cedar County	Yes	June 9, 2021
	Independence SRD Cedar County	Yes	June 9, 2021
	Jerico Springs SRD Cedar County	Yes	June 9, 2021
	Koncord SRD Cedar County	Yes	June 9, 2021
	Korth Special Road Subdistrict	Yes	June 9, 2021
	Madison SRD Cedar County	Yes	June 9, 2021
	Masters SRD Cedar County	Yes	June 9, 2021
	Omer SRD Cedar County	Yes	June 9, 2021
	PWSD 1 Cedar County	No	
	Rowland SRD Cedar County	Yes	June 9, 2021
	Stockton SRD Cedar County	Yes	June 9, 2021
Chariton	Chariton County 911 Board	Yes	June 21, 2021
	Chariton County Health Center	No	
	Keytesville FPD	Yes	February 8, 2021
	Mendon Public FPD	No	
	PWSD 2 Chariton County	No	
	Sumner Community FPD	Yes	February 24, 2021
	Yellow Creek FPD	Yes	March 20, 2021
Christian	Avicenna CID	No	
	Billings FPD	Yes	March 14, 2021
	Billings SRD Christian County	Yes	January 11, 2021
	Bluff Drive CID	Yes	June 30, 2021

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Christian	Chadwick Rural FPD	Yes	May 16, 2021
	Christian County Ambulance District	Yes	May 16, 2021
	Christian County EMS Board	Yes	June 29, 2021
	Christian County Health Department	Yes	June 15, 2021
	Christian County Library District	Yes	April 5, 2021
	Clever FPD	Yes	March 7, 2021
	Clever Highway 14 CID	No	
	Deerbrook Marketplace CID	No	
	Garrison SRD Christian County	Yes	January 9, 2021
	Highlandville CID	Yes	February 27, 2021
	Highlandville Rural FPD	Yes	June 7, 2021
	Highway J & North 17th Street CID	Yes	April 22, 2021
	McCroskey Street CID	Yes	March 8, 2021
	Nixa FPD	Yes	June 2, 2021
	Ozark Downtown CID	No	
	Ozark FPD	Yes	June 9, 2021
	Ozark SRD Christian County	Yes	June 25, 2021
	PWSD 1 Christian County	Yes	February 22, 2021
	Selmore SRD Christian County	Yes	June 22, 2021
	South Sparta SRD Christian County	Yes	June 9, 2021
	Sparta FPD	Yes	June 24, 2021
	Stoneshire SRD Christian County	No	
	Town & Country Village CID	Yes	March 24, 2021
	Town & Country Village TDD	Yes	March 24, 2021
Clark	Alexandria FPD	Yes	May 10, 2021
	Clark County Ambulance District	No	
	Clark County Health Department	Yes	January 26, 2021
	Des Moines Mississippi Levee	Yes	January 26, 2021
	Mississippi Fox Levee District 2	Yes	January 10, 2021
	PWSD 1 Clark County	No	
	Wayland SRD Clark County	Yes	January 8, 2021
Clay	58 North Oak CID	No	
	901 South 291 CID	Yes	June 29, 2021
	Birmingham Drainage District	Yes	March 29, 2021
	Blue Jay Crossing CID	Yes	May 14, 2021
	Briarcliff Parkway & Highway 9 TDD	Yes	June 23, 2021
	Clay County Public Health Center	Yes	June 28, 2021
	Crossroads Shopping Center CID	Yes	March 13, 2021
	Fishing River FPD	No	
	Historic Downtown Liberty CID	Yes	April 20, 2021
	Holly Farms TDD	Yes	June 28, 2021
	Holt Community FPD	Yes	May 21, 2021
	Homestead CID	Yes	June 28, 2021
	Kearney Fire & Rescue Protection	Yes	June 22, 2021
	Liberty Commons CID Clay County	No	
	Liberty Commons TDD	No	

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Clay	Liberty Corners CID	Yes	June 28, 2021
	Liberty Parkway Plaza CID	Yes	April 20, 2021
	Liberty SRD 5 Clay County	Yes	April 19, 2021
	Liberty Triangle CID	Yes	May 28, 2021
	Liberty Triangle Shopping Center CID	Yes	March 13, 2021
	North Haven Center CID	Yes	June 10, 2021
	North Kansas City SRD 9 Clay County	No	
	Pleasant Valley 8 SRD Clay County	Yes	June 29, 2021
	PWSD 4 Clay County	No	
	PWSD 5 Clay County	No	
	PWSD 6 Clay County	Yes	June 22, 2021
	PWSD 7 Clay County	No	
	PWSD 8 Clay County	Yes	April 19, 2021
	Renaissance Plaza CID	No	
	Rogers Plaza CID	Yes	March 9, 2021
	Tower TDD	Yes	June 28, 2021
Clinton	Cameron Ambulance District	Yes	March 22, 2021
	Cameron FPD	Yes	June 25, 2021
	Cameron SRD Clinton County	Yes	March 4, 2021
	Clinton County Health Department	Yes	March 3, 2021
	Gower FPD	Yes	June 30, 2021
	Lathrop Fire & Rescue	No	
	Plattsburg FPD	Yes	January 8, 2021
	Plattsburg SRD Clinton County	Yes	May 26, 2021
	PWSD 1 Clinton County	Yes	February 24, 2021
	Tri-County Ambulance District	Yes	March 19, 2021
Cole	Cole County FPD	Yes	May 24, 2021
	Commons of Hazel Hills TDD	Yes	April 7, 2021
	Heartland PID of Central Missouri	Yes	June 3, 2021
	Missouri River Regional PLD	Yes	June 30, 2021
	Osage FPD	Yes	June 23, 2021
	PWSD 1 Cole County	No	
	PWSD 3 Cole County	No	
	PWSD 4 Cole County	Yes	June 25, 2021
	PWSD 5 Cole County	Yes	June 25, 2021
	Regional West FPD	No	
	Russellville Route C CID	No	
	Russellville-Lohman FPD	Yes	March 12, 2021
	Show Me PACE	Yes	June 25, 2021
	Southside Munichburg CID	Yes	May 25, 2021
	Stone Ridge TDD	Yes	April 29, 2021
	U.S. Highway 50/63 & City View TDD	Yes	June 29, 2021
Cooper	Blackwater Volunteer Rural FPD	No	
	Boonville Highway 5 CID	No	
	Boonville Riverfront TDD	Yes	June 29, 2021
	Consolidated PWSD 1 Cooper County	Yes	May 10, 2021

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Cooper	Cooper County Ambulance District	Yes	May 19, 2021
	Cooper County FPD	Yes	March 23, 2021
	Cooper County NHD	Yes	June 22, 2021
	Cooper County Public Health Center	Yes	June 3, 2021
	Hail Ridge CID	Yes	March 29, 2021
	Otterville FPD	Yes	April 12, 2021
	Overton-Wooldridge Levee District 1	Yes	June 29, 2021
	Pilot Grove Area FPD	No	
	Prairie Home Rural FPD	Yes	April 18, 2021
	PWSD 1 Cooper County	Yes	June 28, 2021
	Windsor Place CID	No	
Crawford	Bourbon FPD	Yes	February 16, 2021
	Crawford County 911 Board	Yes	February 3, 2021
	Cuba Community FPD	Yes	May 12, 2021
	Steelville Ambulance District	Yes	June 17, 2021
	Steelville FPD	Yes	June 21, 2021
Dade	Dade County 911 Board	Yes	May 11, 2021
	Dade County Ambulance District	Yes	May 19, 2021
	Dade County Health Department	Yes	March 31, 2021
	Dade County Library District	Yes	March 15, 2021
	Dadeville Rural FPD	Yes	January 20, 2021
	Good Shepherd NHD	Yes	June 7, 2021
	Lockwood FPD	No	
Dallas	Dallas County Health Department	Yes	January 12, 2021
	Dallas County Library District	Yes	March 10, 2021
	Elkland FPD	Yes	May 24, 2021
	Southern Dallas County FPD	Yes	April 19, 2021
	Urbana Highway 65 CID	No	
Daviess	Coffey FPD	No	
	Daviess County 911 Board	Yes	June 30, 2021
	Daviess County Health Department	Yes	June 30, 2021
	Daviess County Library District	Yes	January 28, 2021
	Daviess County SRD 1	No	
	Gallatin FPD	No	
	Jameson FPD	Yes	January 31, 2021
	Jamesport SRD Daviess County	Yes	February 8, 2021
	K.A.W. FPD	Yes	May 18, 2021
	Lock Springs SRD Daviess County	No	
	PWSD 1 Daviess County	Yes	June 17, 2021
DeKalb	PWSD 3 Daviess County	Yes	May 19, 2021
	Central DeKalb County FPD	No	
	Clarksdale FPD	No	
	Osborn FPD	Yes	June 8, 2021
	PWSD 1 DeKalb County	Yes	March 1, 2021
	Stewartsville FPD	No	
	Union Star FPD	No	

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Dent	Dent County FPD	Yes	February 8, 2021
	Dent County Health Center	Yes	January 25, 2021
	PWSD 1 Dent County	No	
Douglas	Ava Ambulance District	No	
	Douglas County Health Department	Yes	May 24, 2021
	Douglas County Library District	Yes	January 20, 2021
Dunklin	Consolidated DD 1 Dunklin County	Yes	February 18, 2021
	Drainage District 12 Dunklin County	No	
	Drainage District 23 Dunklin County	No	
	Drainage District 25 Dunklin County	No	
	Drainage District 48 Dunklin County	No	
	Dunklin County Ambulance District	Yes	January 28, 2021
	Dunklin County Health Department	Yes	March 18, 2021
	Dunklin County Library District	No	
	Levee District 4 Dunklin County	No	
	Levee District 7 Dunklin County	No	
	PWSD 1 Dunklin County	Yes	June 9, 2021
	PWSD 2 Dunklin County	No	
	PWSD 3 Dunklin County	Yes	June 16, 2021
	Senath Commercial Street CID	No	
Franklin	Beaufort-Leslie FPD	Yes	June 29, 2021
	Boles FPD	Yes	February 27, 2021
	Calvey Creek Sewer District	Yes	June 14, 2021
	Crestview Sewer District	Yes	June 15, 2021
	Gerald Ambulance District	Yes	June 28, 2021
	Gerald-Rosebud FPD	Yes	January 25, 2021
	Highway 100 CID	Yes	May 5, 2021
	Interstate 44 & Highway 47 TDD	Yes	April 19, 2021
	Labadie Creek Watershed SwrD	Yes	June 7, 2021
	Labadie Levee District	No	
	Meramec Ambulance District	Yes	May 27, 2021
	New Haven Ambulance District	Yes	April 22, 2021
	New Haven-Berger FPD	Yes	April 22, 2021
	PWSD 1 Franklin County	Yes	June 30, 2021
	PWSD 4 Franklin County	No	
	St. Clair Ambulance District	No	
	St. Clair FPD	Yes	May 27, 2021
	Sylvan Manor Sunset Acres SwrD	Yes	January 15, 2021
	Union Ambulance District	Yes	June 28, 2021
	Union FPD	Yes	February 10, 2021
	Washington Area Ambulance District	No	
	Washington SRD Franklin County	Yes	May 24, 2021
Gasconade	Bland FPD	Yes	December 26, 2020
	Gasconade County 911 Board	Yes	March 24, 2021
	Gasconade County Health Department	Yes	January 20, 2021
	Gasconade Manor NHD	Yes	April 17, 2021

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Gasconade	Hermann Area Ambulance District	Yes	June 30, 2021
	Hermann Area Hospital District	Yes	April 28, 2021
	Morrison Levee District	No	
	Morrison SRD 4 Gasconade County	Yes	February 13, 2021
	Owensville Ambulance District	No	
	PWSD 1 Gasconade County	Yes	June 16, 2021
Gentry	Gentry County 911 Board	Yes	January 28, 2021
	Gentry County Library District	Yes	January 29, 2021
	King City FPD	No	
	McFall FPD	No	
	PWSD 1 Gentry County	Yes	June 1, 2021
Greene	Ash Grove FPD	Yes	June 30, 2021
	Battlefield FPD	Yes	May 10, 2021
	Bois D'Arc FPD	Yes	January 15, 2021
	Brookline FPD	Yes	June 30, 2021
	Ebenezer FPD	Yes	March 12, 2021
	Fair Grove FPD	Yes	April 14, 2021
	Glenstone & East Kearney TDD	Yes	June 28, 2021
	Logan-Rogersville FPD	Yes	March 4, 2021
	PWSD 1 Greene County	No	
	PWSD 6 Greene County	Yes	June 30, 2021
	Southern Hills CID Greene County	Yes	June 1, 2021
	Strafford FPD	Yes	June 8, 2021
	Strafford Plaza CID	Yes	February 9, 2021
	Walnut Grove FPD	Yes	March 20, 2021
	West Republic FPD	Yes	May 10, 2021
	Willard FPD	Yes	June 22, 2021
Grundy	Galt FPD	Yes	March 29, 2021
	Grundy County Health Department	Yes	January 10, 2021
	Grundy County Rural FPD	No	
	Jewett Norris-Grundy County PLD	Yes	March 15, 2021
	Laredo FPD	No	
	PWSD 1 Grundy County	Yes	May 26, 2021
	Spickard FPD	No	
	Spickard SRD Grundy County	Yes	February 24, 2021
Harrison	Cainsville FPD	No	
	Gilman City FPD	No	
	Harrison County Health Department	No	
	New Hampton FPD	Yes	March 12, 2021
	Noel Adams Ambulance District	Yes	March 16, 2021
	North Harrison Ambulance District	Yes	March 17, 2021
	North Harrison FPD	No	
	PWSD 1 Harrison County	Yes	June 15, 2021
Henry	PWSD 2 Harrison County	Yes	June 30, 2021
	Ridgeway FPD	Yes	April 4, 2021
	Clinton Country Club SRD Henry County	No	

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Henry	Deerfield Creek SRD Henry County	No	
	Fields Creek SRD 1 Henry County	Yes	April 30, 2021
	Henry County 911 Board	Yes	June 30, 2021
	Henry County Health Center	No	
	Henry County Library District	Yes	June 30, 2021
	Honey Creek SRD 1 Henry County	Yes	May 18, 2021
	Montrose SRD Henry County	No	
	Mt. Hope SRD Henry County	Yes	January 14, 2021
	Osage SRD 1 Henry County	No	
	PWSD 3 Henry County	Yes	April 23, 2021
	Shawnee SRD 1 Henry County	No	
	Tightwad FPD	No	
	Wagner SRD Henry County	Yes	January 29, 2021
	Windsor Ambulance District	No	
	Windsor SRD Henry County	Yes	April 19, 2021
Hickory	Hickory County Health Department	No	
	Hickory County Library District	Yes	April 20, 2021
	PWSD 2 Hickory County	Yes	June 11, 2021
Holt	Bigelow Independent SRD Holt County	Yes	May 12, 2021
	Corning SRD Holt County	Yes	February 9, 2021
	Drainage District 2 Holt County	No	
	Fortescue SRD Holt County	Yes	March 10, 2021
	Levee District 10 Holt County	Yes	March 10, 2021
	Levee District 14 Holt County	Yes	January 25, 2021
	Levee District 4 Holt County	Yes	January 25, 2021
	Levee District 7 Holt County	Yes	February 9, 2021
	Levee District 9 Holt County	Yes	January 27, 2021
	Maitland Volunteer FPD	Yes	May 27, 2021
	Northwest Holt County FPD	No	
	S Union Twsp Independent SRD Holt County	No	
	Southern FPD of Holt County	Yes	June 30, 2021
Howard	Armstrong FPD	No	
	Armstrong SRD Howard County	Yes	January 12, 2021
	Bonne Femme Levee District 1	Yes	February 2, 2021
	Consolidated PWSD 1 Howard County	No	
	D&LD 2 Howard County	Yes	January 27, 2021
	Drainage District 1 Howard County	Yes	February 25, 2021
	Glasgow SRD 60 Howard County	Yes	March 15, 2021
	Glasgow Volunteer FPD	Yes	March 2, 2021
	Howard County Regional Water Commission	Yes	March 25, 2021
	Howard County 911 Board	Yes	March 4, 2021
	Howard County Ambulance District	No	
	Howard County FPD	Yes	February 22, 2021
	Howard County Library District	No	
	Levee District 3 Howard County	Yes	January 27, 2021
	Levee District 4 Howard County	Yes	January 27, 2021

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Howard	Levee District 6 Howard County	Yes	December 8, 2020
	Levee District 7 Howard County	No	
	Moniteau Creek WSD	Yes	January 21, 2021
	PWSD 2 Howard County	Yes	April 20, 2021
Howell	Brandsville FPD	Yes	February 25, 2021
	Howell County 911 Board	No	
	Howell County Health Department	Yes	June 23, 2021
	Howell County Rural FPD 1	Yes	January 6, 2021
	Pomona FPD	No	
	Pumpkin Center FPD	Yes	February 10, 2021
	PWSD 1 Howell County	No	
	PWSD 3 Howell County	No	
	South Howell Ambulance District	Yes	June 30, 2021
	Willow Springs Ambulance District	Yes	February 5, 2021
	Willow Springs Library District	No	
	Iron County 911 Board	Yes	June 26, 2021
	Iron County Ambulance District	Yes	June 26, 2021
	Iron County Health Department	Yes	March 26, 2021
Iron	Ozark Regional Library District	Yes	January 25, 2021
	Pilot Knob FPD	No	
Jackson	Quad County FPD	No	
	Southern Iron County FPD	Yes	June 26, 2021
	1200 Main/South Loop TDD	Yes	June 28, 2021
	71 Highway & 150 Highway TDD	Yes	April 28, 2021
	Bi-State Commission	Yes	June 30, 2021
	Bridgewood Plaza CID	No	
	Country Club Plaza TDD	Yes	June 16, 2021
	Douglas Square TDD	Yes	April 7, 2021
	Douglas Station TDD	Yes	April 7, 2021
	Electric Park CID	No	
	Grain Valley Marketplace CID	Yes	May 28, 2021
	Grain Valley Mercado CID	No	
	Grain Valley Mercado TDD	No	
	Grandview Crossing CID	No	
	Harry Truman Drive TDD	Yes	June 30, 2021
	I-70 & Adams Dairy Parkway TDD	Yes	June 29, 2021
	Inter City FPD	Yes	March 1, 2021
	Lake Lotawana CID	Yes	January 27, 2021
	Lone Jack Community FPD	Yes	February 25, 2021
	Lotawana FPD	Yes	June 28, 2021
	M150 & 135th Street TDD	Yes	June 29, 2021
	New Longview TDD	Yes	June 8, 2021
	Prairie Township FPD	Yes	June 28, 2021
	PWSD 12 Jackson County	Yes	June 2, 2021
	PWSD 13 Jackson County	Yes	June 9, 2021
	PWSD 15 Jackson County	Yes	June 30, 2021

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jackson	PWSD 16 Jackson County	No	
	Raintree Lake Village TDD	Yes	April 27, 2021
	Raintree North TDD	Yes	June 28, 2021
	Ritter Plaza CID	No	
	Southern Jackson County FPD	No	
	Strother Interchange TDD	Yes	June 24, 2021
	Truman Road TDD	No	
	Village of Grain Valley CID	Yes	June 29, 2021
Jasper	Asbury FPD	Yes	June 30, 2021
	Carl Junction FPD	Yes	June 21, 2021
	Carl Junction SRD Jasper County	Yes	January 18, 2021
	Carthage FPD	Yes	June 30, 2021
	Central Jasper County FPD	Yes	June 17, 2021
	Duenweg Volunteer FPD	Yes	January 21, 2021
	Jasper County Emergency Services	Yes	April 14, 2021
	Jasper Volunteer FPD	Yes	June 25, 2021
	Oronogo FPD	Yes	June 28, 2021
	Peachtree Village CID	No	
	PWSD 1 Jasper County	No	
	PWSD 2 Jasper County	Yes	June 28, 2021
	Tri-Cities FPD	Yes	June 22, 2021
	Big River Ambulance District	Yes	February 22, 2021
Jefferson	Biltmore East CID	Yes	March 15, 2021
	Cedar Hill FPD	Yes	January 26, 2021
	De Soto Rural FPD	Yes	June 30, 2021
	Dunklin FPD	Yes	June 15, 2021
	Festus SRD Jefferson County	Yes	June 29, 2021
	Hematite FPD	Yes	June 23, 2021
	High Ridge Commons CID	Yes	June 29, 2021
	Highway 141/67 TDD	Yes	April 5, 2021
	Hillsboro FPD	Yes	January 18, 2021
	Hillsboro Lake Terrace TDD	Yes	April 2, 2021
	Huntington Glen CID	Yes	April 30, 2021
	Jefferson County 911 Board	Yes	January 28, 2021
	Jefferson County Health Department	Yes	June 30, 2021
	Jefferson County Public SwrD	Yes	June 30, 2021
	Jefferson R-7 FPD	Yes	February 16, 2021
	Joachim-Plattin Ambulance District	Yes	June 30, 2021
	Kingston Hills CID	Yes	March 18, 2021
	Lake Adelle Sewer District	Yes	June 28, 2021
	Mapaville FPD	Yes	June 15, 2021
	Northeast Public Sewer District	No	
	Northwest Library Subdistrict	Yes	June 14, 2021
	PWSD 12 Jefferson County	Yes	June 30, 2021
	PWSD 2 Jefferson County	No	
	PWSD 3 Jefferson County	Yes	June 29, 2021

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jefferson	PWSD 5 Jefferson County	Yes	March 2, 2021
	PWSD 6 Jefferson County	No	
	PWSD 8 Jefferson County	No	
	Ridgecrest TDD	Yes	April 5, 2021
	Rock Creek Public Sewer District	Yes	May 5, 2021
	Rock Township Ambulance District	Yes	February 27, 2021
	Rockwood Meadows CID	Yes	March 22, 2021
	Saline Valley FPD	Yes	February 23, 2021
	Springdale CID	Yes	April 15, 2021
	Truman Boulevard TDD	Yes	January 12, 2021
	Valley at Winding Bluffs CID	Yes	April 30, 2021
	Winding Bluffs CID	Yes	April 30, 2021
	Windsor-Fox Library Subdistrict	Yes	June 14, 2021
	Windswept Farms CID	Yes	April 30, 2021
Johnson	Hawthorne Development TDD	Yes	June 25, 2021
	Johnson County Ambulance District	Yes	June 28, 2021
	Johnson County Emergency Service Board	Yes	June 29, 2021
	Johnson County FPD	Yes	June 29, 2021
	Johnson County FPD 2	Yes	June 15, 2021
	Knob Noster Ninth Street CID	No	
	PWSD 1 Johnson County	Yes	January 28, 2021
	PWSD 2 Johnson County	Yes	March 23, 2021
	PWSD 3 Johnson County	Yes	June 11, 2021
	Western Missouri Medical Center	Yes	May 24, 2021
Knox	Knox County Ambulance District	Yes	May 27, 2021
	Knox County Health Department	Yes	January 25, 2021
Laclede	Bennett Spring FPD	Yes	March 10, 2021
	Competition Volunteer FPD	Yes	May 26, 2021
	Conway SRD 2 Laclede County	Yes	May 25, 2021
	Laclede County Health Department	Yes	February 2, 2021
	Lebanon Rural FPD	Yes	June 30, 2021
	Lebanon-Laclede County PLD	No	
	Nebo Falcon FPD	Yes	January 16, 2021
	Phillipsburg SRD 3 Laclede County	No	
	PWSD 1 Laclede County	Yes	June 30, 2021
	PWSD 2 Laclede County	Yes	May 14, 2021
	PWSD 3 Laclede County	Yes	June 16, 2021
Lafayette	Consolidated PWSD 2 Lafayette County	Yes	May 18, 2021
	Higginsville FPD	Yes	March 26, 2021
	Lafayette County Health Department	Yes	June 30, 2021
	Mayview FPD	Yes	June 30, 2021
	Odessa Fire & Rescue Protection	No	
Lawrence	Wellington-Napoleon R-IX RRD	Yes	January 9, 2021
	Aurora Rural FPD	Yes	June 30, 2021
	Aurora SRD Lawrence County	Yes	January 14, 2021
	Avilla FPD	No	

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Lawrence	Buck Prairie SRD Lawrence County	Yes	June 16, 2021
	Freistatt FPD	Yes	February 7, 2021
	Freistatt SRD Lawrence County	Yes	January 24, 2021
	Green Benefit SRD Lawrence County	Yes	May 24, 2021
	Halltown FPD	No	
	Midway Benefit SRD Lawrence County	Yes	June 16, 2021
	Miller Benefit SRD Lawrence County	Yes	May 25, 2021
	Miller Rural FPD	No	
	Monett SRD Lawrence County	Yes	February 9, 2021
	Mt. Pleasant Benefit SRD Lawrence County	Yes	May 16, 2021
	Mt. Vernon Ambulance District	Yes	January 14, 2021
	Mt. Vernon Benefit SRD Lawrence County	Yes	February 4, 2021
	Mt. Vernon FPD	Yes	June 29, 2021
	Pierce Benefit SRD Lawrence County	Yes	June 15, 2021
	Pierce City FPD	Yes	June 30, 2021
	Red Oak Benefit SRD Lawrence County	No	
	Stotts City FPD	No	
	Verona Benefit SRD Lawrence County	Yes	April 9, 2021
	Vineyard Benefit SRD Lawrence County	No	
Lewis	Buck & Doe Run Creeks WSD	Yes	March 9, 2021
	Canton R-V FPD	Yes	April 12, 2021
	Durgens Creek Watershed Subdistrict	Yes	March 2, 2021
	Ewing-Maywood R-4 FPD	Yes	May 17, 2021
	Grassy Creek Watershed Subdistrict	Yes	March 1, 2021
	Lewis County Health Department & HHA	Yes	January 28, 2021
	Lewis County 911 Board	Yes	May 24, 2021
	Lewis County Ambulance District	Yes	June 30, 2021
	PWSD 1 Lewis County	No	
	Troublesome Creek WSD	Yes	March 10, 2021
	Western Lewis County FPD	Yes	June 29, 2021
Lincoln	Clarence Cannon Memorial WSD	Yes	March 15, 2021
	Elsberry FPD	No	
	Elsberry SRD Lincoln County	Yes	June 10, 2021
	Hawk Point FPD	Yes	June 14, 2021
	Highway 61/State Highway U TDD	Yes	April 22, 2021
	Lincoln County Ambulance District	Yes	June 18, 2021
	Lincoln County FPD	Yes	June 29, 2021
	Lincoln County Memorial Hospital	Yes	May 20, 2021
	Northwest FPD Lincoln County	No	
	Old Monroe FPD	Yes	June 17, 2021
	PWSD 1 Lincoln County	Yes	June 3, 2021
	PWSD 2 Lincoln County	Yes	June 30, 2021
	Winfield-Foley FPD	No	
Linn	Consolidated PWSD 1 Linn County	Yes	May 17, 2021
	Laclede Community FPD	No	
	Linn County 911 Board	No	

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Linn	Linn County Ambulance District	No	
	Linn County Health Department	Yes	March 11, 2021
	Marceline Carnegie Library District	Yes	February 24, 2021
	Marceline SRD Linn County	Yes	February 10, 2021
	Meadville FPD	Yes	April 20, 2021
	Purdin SRD Linn County	No	
	PWSD 3 Linn-Livingston County	No	
Livingston	Chillicothe FPD No. 1	No	
	Livingston County Health Center	Yes	January 11, 2021
	Livingston County Memorial PLD	Yes	June 30, 2021
	Livingston County NHD	Yes	May 18, 2021
	Mooreville Township FPD	No	
	PWSD 1 Livingston County	No	
	PWSD 2 Livingston County	Yes	April 15, 2021
	PWSD 3 Livingston County	No	
Macon	PWSD 4 Livingston County	Yes	May 26, 2021
	Bevier FPD	Yes	March 8, 2021
	La Plata Community FPD	Yes	January 9, 2021
	La Plata NHD	No	
	Macon County 911 Board	Yes	February 18, 2021
	Macon County Ambulance District	No	
	Macon County Health Department	Yes	January 27, 2021
	PWSD 1 Macon County	Yes	April 12, 2021
	Samaritan Memorial Hospital	Yes	May 13, 2021
	Madison County Ambulance District	No	
Madison	Madison County Health Department	Yes	June 29, 2021
Maries	Belle FPD	No	
	Belle SRD 6 Maries-Osage County	No	
	Maries-Osage Ambulance District	No	
Marion	Ozark Central Ambulance District	Yes	April 9, 2021
	Vienna Volunteer FPD	Yes	March 17, 2021
	Marion County 911 Board	Yes	May 24, 2021
	Marion County Ambulance District	Yes	June 30, 2021
	Marion County Health Department	Yes	January 14, 2021
	Marion County Library Subdistrict 1	Yes	February 22, 2021
	Marion County NHD	No	
	Palmyra FPD	Yes	March 17, 2021
	PWSD 1 Marion County	Yes	February 19, 2021
	South River Drainage District	No	
McDonald	SZC Development District, Inc. CID	Yes	June 16, 2021
	Goodman Area FPD	Yes	May 24, 2021
	McDonald County 911 Board	Yes	May 27, 2021
	McDonald County Library District	Yes	May 24, 2021
	PWSD 1 McDonald County	No	
	PWSD 3 McDonald County	No	
	Stella FPD	No	

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McDonald	White Rock FPD	Yes	May 28, 2021
Mercer	Mercer County Ambulance District	Yes	February 5, 2021
	Mercer County Extension District	Yes	March 12, 2021
	Mercer County FPD	Yes	June 15, 2021
	Mercer County Health Department	Yes	January 4, 2021
	Mercer County Library District	Yes	March 15, 2021
	Mercer FPD	Yes	January 5, 2021
	PWSD 1 Mercer County	Yes	January 6, 2021
	Bagnell SRD Miller County	Yes	June 28, 2021
Miller	Brumley FPD	No	
	Eagles Landing CID	Yes	May 26, 2021
	Heartland Regional Library District	Yes	April 29, 2021
	Horseshoe Bend TDD	Yes	May 19, 2021
	Iberia Rural FPD	Yes	April 28, 2021
	Isla Del Sol CID	Yes	June 29, 2021
	Kaiser SRD Miller County	Yes	April 28, 2021
	Lake Ozark FPD	Yes	June 18, 2021
	Lake Ozark-Osage Beach SwrD	Yes	June 1, 2021
	Miller County Ambulance District	No	
	Miller County Health Center	Yes	March 11, 2021
	Moreau FPD	Yes	June 28, 2021
	Prewitt Point TDD	Yes	May 26, 2021
	St. Elizabeth FPD	Yes	April 27, 2021
	Tuscumbia FPD	No	
Mississippi	Big Lake Drainage District	Yes	February 11, 2021
	Mississippi Ambulance District	No	
	Mississippi County Health	No	
	Mississippi County Library District	No	
	Mississippi/Scott County FPD	Yes	February 24, 2021
Moniteau	California Rural FPD	Yes	May 26, 2021
	Fortuna FPD	Yes	June 30, 2021
	Jamestown Rural FPD	No	
	Moniteau County 911 Board	Yes	January 25, 2021
	Moniteau County Health Center	Yes	June 25, 2021
	Moniteau County Library District	Yes	January 25, 2021
	PWSD 1 Moniteau County	Yes	April 8, 2021
	PWSD 2 Moniteau County	No	
Monroe	Madison-West Monroe FPD	No	
	Monroe County Ambulance District	Yes	May 21, 2021
	Monroe County Health Department	No	
	Monroe County NHD	Yes	June 4, 2021
	Paris Rural FPD	Yes	January 29, 2021
Montgomery	Bellflower FPD	No	
	Big Spring FPD	Yes	June 13, 2021
	Jonesburg-High Hill FPD	Yes	March 26, 2021
	Middletown Community FPD	No	

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Montgomery	Montgomery Ambulance District	No	
	Montgomery County Health Department	Yes	January 20, 2021
	Montgomery Volunteer FPD	No	
	New Florence FPD	Yes	February 23, 2021
	Rhineland Bottom SRD Montgomery County	Yes	March 30, 2021
	Wellsville SRD Montgomery County	Yes	April 12, 2021
Morgan	Barnett SRD 3 Morgan County	Yes	June 24, 2021
	Gravois Arm Sewer District	Yes	June 30, 2021
	Gravois FPD	Yes	June 9, 2021
	Gravois SRD 8 Morgan County	Yes	April 6, 2021
	Morgan County Health Center	Yes	May 26, 2021
	Morgan County Library District	Yes	May 3, 2021
	PWSD 2 Morgan County	Yes	April 27, 2021
	Rocky Mount FPD	Yes	June 28, 2021
	Stover Rural FPD	Yes	March 3, 2021
	Versailles Rural FPD	Yes	May 13, 2021
New Madrid	Drainage District 33 New Madrid County	Yes	March 2, 2021
	Drainage District 39 New Madrid County	Yes	June 1, 2021
	Drainage District 41 New Madrid County	Yes	January 25, 2021
	Lilbourn Highway D CID	No	
	New Madrid Ambulance District	Yes	March 3, 2021
	New Madrid County Health Department	Yes	March 11, 2021
	New Madrid County Library District	Yes	April 22, 2021
	PWSD 2 New Madrid County	No	
	PWSD 4 New Madrid County	No	
	PWSD 5 New Madrid County	Yes	June 24, 2021
Newton	Diamond Area FPD	Yes	June 15, 2021
	Diamond SRD Newton County	Yes	June 18, 2021
	East Newton Area FPD	Yes	June 29, 2021
	Fairview SRD Newton County	Yes	June 29, 2021
	Highway 166 CID	No	
	Midway FPD	Yes	June 1, 2021
	Midway SRD Newton County	No	
	Neosho Area FPD	Yes	June 29, 2021
	Neosho Developers CID	Yes	March 31, 2021
	Neosho SRD Newton County	Yes	April 12, 2021
	Neosho TDD	Yes	June 23, 2021
	Neosho-Newton County PLD	Yes	April 28, 2021
	Newton County Ambulance District	Yes	January 20, 2021
	Newton County Health Department	Yes	January 12, 2021
	PWSD 1 Newton County	Yes	June 3, 2021
Nodaway	Redings Mill FPD	No	
	Seneca Area FPD	Yes	April 19, 2021
	Seneca SRD Newton County	Yes	June 29, 2021
	Clearmont FPD	No	
	Elmo Area FPD	No	

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Nodaway	Graham FPD	No	
	Hopkins FPD	No	
	Jackson Township FPD	Yes	April 8, 2021
	Nodaway County Ambulance District	Yes	January 14, 2021
	Nodaway County Health Center	Yes	March 4, 2021
	Parnell FPD	Yes	April 19, 2021
	Polk Rural FPD	Yes	April 20, 2021
	PWSD 1 Nodaway County	Yes	June 28, 2021
	Skidmore FPD	Yes	June 23, 2021
	Union Township FPD	No	
Oregon	Oregon County Ambulance District	Yes	May 27, 2021
	Oregon County Health Department	Yes	April 27, 2021
	Oregon County Library District	Yes	April 27, 2021
	Thayer SRD Oregon County	Yes	April 26, 2021
Osage	Chamois Volunteer FPD	Yes	May 19, 2021
	Lake Drainage District 1	Yes	December 31, 2020
	Linn FPD	Yes	March 7, 2021
	Osage Ambulance District	Yes	May 25, 2021
	PWSD 1 Osage County	Yes	April 2, 2021
	PWSD 2 Osage County	Yes	June 21, 2021
	PWSD 3 Osage County	Yes	March 8, 2021
	PWSD 4 Osage County	Yes	June 25, 2021
Ozark	Ozark County Ambulance District	Yes	June 28, 2021
	Ozark County Health Center	No	
	PWSD 1 Ozark County	Yes	May 20, 2021
Pemiscot	Pemiscot County Health Center	No	
	Pemiscot County Memorial Hospital	No	
	Steele Highway 61 CID	No	
Perry	Perry County Health Department	Yes	April 27, 2021
	Perryville Highway 61 & 51 CID	No	
	PWSD 1 Perry County	Yes	March 11, 2021
	PWSD 2 Perry County	Yes	June 7, 2021
Pettis	Pettis County Ambulance District	Yes	June 17, 2021
	Pettis County FPD 1	Yes	June 17, 2021
Pettis	Pettis County Health Center	No	
	PWSD 1 Pettis-Johnson-Saline County	Yes	January 14, 2021
Phelps	Doolittle Rural FPD	Yes	June 29, 2021
	Duke Rural FPD	No	
	Edgar Springs Rural Volunteer FPD	No	
	Phelps County Regional Medical Center	Yes	June 22, 2021
	Phelps County 911 Board	No	
	PWSD 1 Phelps County	Yes	June 8, 2021
	PWSD 2 Phelps County	Yes	June 17, 2021
	PWSD 4 Phelps County	Yes	March 18, 2021
	Rolla Rural FPD	No	
	St. James Ambulance District	Yes	January 25, 2021

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Phelps	St. James FPD	Yes	April 29, 2021
Pike	Buffalo Township FPD	No	
	Curryville Volunteer FPD	Yes	February 6, 2021
	Eolia Community FPD	No	
	Louisiana SRD 3 Pike County	No	
	Pike County 911 Board	Yes	February 4, 2021
	Pike County Health Department	Yes	June 23, 2021
Platte	9 Highway Corridor CID	Yes	June 17, 2021
	Blair Heights Sewer District	Yes	March 7, 2021
	Camden Point FPD	Yes	June 1, 2021
	Central Platte FPD	Yes	January 6, 2021
	Clemstone Sewer District	Yes	May 21, 2021
	Creekside CID	Yes	June 30, 2021
	Creekside TDD	Yes	June 30, 2021
	Dearborn Area FPD	No	
	Drainage District 1 Platte County	No	
	Edgerton-Trimble FPD	No	
	Farley SRD Platte County	No	
	Meadows at Creekside CID	Yes	June 30, 2021
	Northland Regional AD	No	
	Park Plaza TDD	Yes	June 29, 2021
	Parkville Commons TDD	Yes	February 11, 2021
	Parkville Market Place #2 CID	Yes	June 9, 2021
	Parkville Market Place CID	Yes	June 9, 2021
	Parkville Old Towne CID	Yes	March 29, 2021
	Parkville SRD Platte County	No	
	PC-I CID	Yes	February 11, 2021
	Platte City SRD Platte County	No	
	Platte County Regional Sewer District	No	
	Platte County Health Department	Yes	June 30, 2021
	Platte County Missouri South TDD I	Yes	June 29, 2021
	Platte County Missouri South TDD II	Yes	June 29, 2021
	Platte Valley Plaza TDD	Yes	June 28, 2021
	PWSD 2 Platte County	Yes	March 23, 2021
	PWSD 4 Platte County	Yes	June 29, 2021
	PWSD 7 Platte County	No	
	PWSD 8 Platte County	Yes	June 18, 2021
	Smithville Area FPD	No	
	Southern Platte Ambulance District	Yes	April 15, 2021
	Southern Platte FPD	Yes	June 16, 2021
	Tremont Square TDD	Yes	June 29, 2021
	Tuileries Plaza TDD	Yes	April 14, 2021
	Village of Green Hills TDD	Yes	June 28, 2021
	Waldron Levee District	No	
	Weatherby Lake FPD	No	
	West Platte FPD	Yes	January 19, 2021

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Platte	Weston SRD Platte County	Yes	March 15, 2021
Polk	Blue Mound SRD Polk County	Yes	March 12, 2021
	Bolivar SRD Polk County	Yes	February 16, 2021
	Central Polk County FPD	Yes	May 10, 2021
	Flemington SRD Polk County	Yes	March 9, 2021
	Humansville SRD Polk County	No	
	Morrisville FPD	No	
	Pleasant Hope FPD	No	
	Polk County 911 Board	No	
	Polk County Health Center	No	
	Polk County Library District	Yes	June 21, 2021
	Prairie Heights Area Common SwrD	Yes	June 10, 2021
	Southwest SRD Polk County	Yes	February 8, 2021
Pulaski	Bowman TDD	No	
	Central Ozarks Utility & Service	Yes	June 29, 2021
	Crocker Highway 17 CID	No	
	Crocker Rural FPD	No	
	Dixon Ambulance District	Yes	June 17, 2021
	Dixon Rural FPD	No	
	Ehrhardt Properties TDD	Yes	June 29, 2021
	Farris Family TDD	No	
	Hazelgreen FPD	No	
	Interstate Plaza/N Town Village TDD	Yes	June 30, 2021
	Liberty Commons CID Pulaski County	Yes	March 16, 2021
	Plattner CID	Yes	June 2, 2021
	Pulaski County 911 Board	Yes	January 8, 2021
	Pulaski County Ambulance District	Yes	May 12, 2021
	Pulaski County Health Department	Yes	April 21, 2021
	Pulaski County Library District	Yes	May 10, 2021
	Pulaski County Sewer District	Yes	June 15, 2021
	PWSD 1 Pulaski County	No	
	PWSD 2 Pulaski County	Yes	June 30, 2021
	Waynesville Rural FPD	No	
	Westgate CID	Yes	June 29, 2021
Putnam	Elm Township FPD	Yes	February 23, 2021
	Grant Township FPD	No	
	Lake Thunderhead SRD Putnam County	Yes	April 15, 2021
	Liberty Township FPD	Yes	March 24, 2021
	Putnam County Ambulance District	No	
	Putnam County E-911 Board	Yes	February 10, 2021
	Putnam County Health Department	Yes	January 15, 2021
	Putnam County Library District	Yes	June 22, 2021
	Unionville SRD Putnam County	No	
	York Township Volunteer FPD	Yes	April 1, 2021
Ralls	Hannibal Rural FPD	Yes	June 22, 2021
	PWSD 1 Ralls County	Yes	June 28, 2021

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Ralls	Ralls County 911 Board	Yes	May 24, 2021
	Ralls County Ambulance District 3	Yes	June 30, 2021
	Ralls County Health Department	Yes	March 15, 2021
	Ralls County Library District	Yes	January 19, 2021
Randolph	Eastern Randolph Rural FPD	No	
	Higbee Area FPD	Yes	January 19, 2021
	Little Dixie Regional PLD	Yes	March 15, 2021
	Northeast R-IV Rural FPD	No	
	Randolph County Ambulance District	Yes	May 11, 2021
	Randolph County Health Department	Yes	June 9, 2021
	Southeastern Randolph FPD	No	
	Thomas Hill PWSO 1 Randolph County	Yes	March 30, 2021
	Westran FPD	No	
Ray	Consolidated PWSO 2 Ray County	Yes	June 30, 2021
	Crooked River Drainage District	Yes	June 30, 2021
	Crystal Lakes SRD Ray County	Yes	June 25, 2021
	Drainage District Ray County	Yes	March 4, 2021
	Egypt Levee District	Yes	March 4, 2021
	Hardin FPD	No	
	Hardin SRD Ray County	No	
	Hardin-Oak Grove Drainage District	No	
	Henrietta-Crooked River D&LD	Yes	March 16, 2021
	Lawson Community Fire & Rescue	No	
	Levee District 1 Ray County	No	
	Levee District 5 Ray County	No	
	Missouri Valley D&LD	Yes	February 6, 2021
	Orrick FPD	Yes	March 8, 2021
	PWSO 1 Ray County	No	
	Ray County Health Department	No	
	Ray County Library District	Yes	May 11, 2021
	Richmond FPD	Yes	March 7, 2021
	Stet Rural FPD	No	
	Tri-County Drainage District	No	
	Wood Heights FPD	Yes	June 18, 2021
Reynolds	Garwood FPD	No	
	Northern Reynolds County FPD	Yes	May 4, 2021
	PWSO 1 Reynolds County	Yes	March 8, 2021
	Reynolds County 911 Board	Yes	March 1, 2021
	Reynolds County Ambulance District	Yes	June 24, 2021
	Reynolds County Health Center	No	
Ripley	Reynolds County Library District	Yes	June 25, 2021
	Bennett SRD Ripley County	Yes	January 27, 2021
	Current River SRD Ripley County	Yes	January 27, 2021
	Doniphan SRD Ripley County	Yes	January 21, 2021
	Fairdealing SRD Ripley County	Yes	January 27, 2021
	Flatwoods SRD Ripley County	Yes	January 27, 2021

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Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Ripley	Jordan SRD Ripley County	Yes	January 27, 2021
	Little Black SRD Ripley County	Yes	January 27, 2021
	Logan Creek SRD Ripley County	Yes	January 27, 2021
	Mabrey Bay SRD Ripley County	Yes	January 27, 2021
	Naylor Drainage District	Yes	April 23, 2021
	Naylor SRD Ripley County	Yes	January 27, 2021
	Oxly SRD Ripley County	Yes	January 27, 2021
	Pine Bardley SRD Ripley County	Yes	January 27, 2021
	Ponder Gatewood SRD Ripley County	Yes	January 27, 2021
	Poynor SRD Ripley County	Yes	January 27, 2021
	Pratt SRD Ripley County	Yes	January 27, 2021
	Purman SRD Ripley County	Yes	January 12, 2021
	PWSD 1 Ripley County	Yes	June 28, 2021
	PWSD 2 Ripley County	Yes	April 19, 2021
	Ripley County Public Health Center	Yes	June 24, 2021
	Running Water SRD Ripley County	Yes	January 27, 2021
	Tucker Bay SRD Ripley County	Yes	January 27, 2021
	Wolfe Creek SRD Ripley County	Yes	January 27, 2021
Saline	Blackburn Elmwood SRD Saline County	Yes	January 21, 2021
	Cole Lake Drainage District 2	Yes	March 4, 2021
	Fish Creek Reorganized DD	Yes	March 2, 2021
	Gilliam SRD Saline County	Yes	February 25, 2021
	Grand Pass SRD Saline County	Yes	June 8, 2021
	Levee District 2 Saline County	Yes	May 27, 2021
	Malta Bend FPD	Yes	May 10, 2021
	Malta Bend Levee District	Yes	May 10, 2021
	Malta Bend SRD Saline County	Yes	March 4, 2021
	Marshall SRD Saline County	Yes	January 14, 2021
	PWSD 1 Saline County	Yes	January 26, 2021
	PWSD 2 Saline County	Yes	May 19, 2021
	PWSD 3 Saline County	Yes	June 7, 2021
	Saline County 911 Board	No	
	Saline County Ambulance District 3	Yes	February 23, 2021
	Saline County Health Department	No	
	Saline County Rural FPD	Yes	February 6, 2021
	Saline-Lafayette Levee District	Yes	February 1, 2021
	Slater Ambulance District 1	Yes	May 11, 2021
	Slater Rural FPD	Yes	January 17, 2021
	Slater SRD Saline County	Yes	January 19, 2021
	Sweet Springs Ambulance District	Yes	May 24, 2021
	Sweet Springs SRD Saline County	Yes	January 19, 2021
	West Central FPD	Yes	May 26, 2021
	West Glasgow Levee District	Yes	December 7, 2020
Schuyler	Consolidated PWSD 1 Schuyler County	No	
	Schuyler County Health Department	Yes	February 9, 2021
	Schuyler County Library District	Yes	June 1, 2021

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2021

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Scotland	Bear Creek Watershed Subdistrict	No	
	Consolidated PWSD 1 Scotland County	Yes	June 29, 2021
	Scotland County Ambulance District	Yes	February 11, 2021
	Scotland County Health Department	No	
	Scotland County Library District	Yes	June 28, 2021
Scott	NBC FPD	Yes	May 12, 2021
	North Main/Malone TDD	No	
	Oran FPD	No	
	PWSD 1 Scott County	Yes	June 13, 2021
	PWSD 2 Scott County	Yes	March 18, 2021
	Scott County Health Department	Yes	May 18, 2021
	Scott County Rural FPD	Yes	June 28, 2021
	Southern Scott Ambulance District	Yes	February 5, 2021
	Shannon County Ambulance District	No	
	Shannon County Health Department	No	
Shannon	Timber Community FPD	Yes	January 10, 2021
Shelby	Salt River Ambulance District	Yes	June 28, 2021
	Salt River NHD	Yes	May 24, 2021
	Shelbina FPD	Yes	January 16, 2021
	Shelbina SRD Shelby County	No	
	Shelby County Health Department	Yes	January 5, 2021
St. Charles	501 South Main Street CID	Yes	April 21, 2021
	Augusta FPD	Yes	May 28, 2021
	BaratHaven CID	Yes	June 28, 2021
	BaratHaven TDD	Yes	March 16, 2021
	Bear Creek CID	No	
	Belleau CID	Yes	March 8, 2021
	Bogey Hills Plaza CID	Yes	March 16, 2021
	Boscherts Landing TDD	No	
	Bryan Road CID	Yes	March 22, 2021
	Caledonia CID	Yes	March 22, 2021
	Central County Fire & Rescue	Yes	June 24, 2021
	Cottleville FPD	Yes	June 30, 2021
	Cottleville Greenway CID	Yes	March 16, 2021
	Crown CID	Yes	March 18, 2021
	Crown TDD	Yes	March 18, 2021
	Dardenne Town Square TDD	Yes	June 29, 2021
	Darst Bottom Levee District	Yes	April 28, 2021
	Duckett Creek Sewer District	Yes	April 30, 2021
	Elm & 370 CID	Yes	March 16, 2021
	Elm Point Commons CID	Yes	March 16, 2021
	Fairgrounds Road CID	Yes	March 22, 2021
	First Capital Drive TDD	No	
	Fountain Lakes Commerce Center North CID	Yes	June 29, 2021
	Fountain Lakes Community Center South CID	Yes	June 29, 2021
	Greens Bottom Drainage District	Yes	June 30, 2021

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Status of Political Subdivisions Required to File Annual Financial Reports Reports Due June 30, 2021

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Charles	Hancock Drainage District	Yes	June 30, 2021
	Hutchings Farm Plaza TDD	No	
	Junction CID	Yes	March 24, 2021
	Junction TDD	Yes	March 24, 2021
	Kingsmill TDD	Yes	June 27, 2021
	Lake St. Louis FPD	Yes	June 10, 2021
	Mark Twain Mall TDD	Yes	June 30, 2021
	Megan Shoppes TDD	Yes	March 16, 2021
	Mexico Road TDD	No	
	Mid Rivers/North TDD	Yes	March 16, 2021
	New Melle FPD	Yes	June 18, 2021
	New Town at St. Charles	Yes	March 10, 2021
	New Town at St. Charles II	Yes	March 25, 2021
	O'Fallon FPD	No	
	O'Fallon Retail Walk CID	Yes	June 28, 2021
	Old Town Cottleville CID	Yes	March 9, 2021
	Orchard Farm FPD	Yes	March 10, 2021
	Plaza at Noah's Ark CID	Yes	March 29, 2021
	Rivers Pointe FPD	Yes	June 28, 2021
	Salt Lick Road TDD	Yes	June 22, 2021
	South Ridge CID	Yes	March 29, 2021
	St. Charles County AD	Yes	June 28, 2021
	St. Charles Riverfront CID	Yes	June 29, 2021
	St. Charles Riverfront TDD	Yes	June 29, 2021
	Streets of Caledonia CID	Yes	April 30, 2021
	Suits U Mexico CID	Yes	March 22, 2021
	Veterans Memorial Parkway CID	Yes	March 16, 2021
	Waterbury Storm Water CID	Yes	March 18, 2021
	Wentzville Bend CID	Yes	June 29, 2021
	Wentzville Bluffs CID	Yes	March 16, 2021
	Wentzville Commons Connector TDD	Yes	April 2, 2021
	Wentzville FPD	Yes	June 18, 2021
	Wentzville II TDD	Yes	June 30, 2021
	Wentzville Industrial TDD	No	
	Wentzville Parkway I TDD	Yes	June 22, 2021
	Wentzville Parkway Regional CID	Yes	June 29, 2021
	Wentzville TDD	Yes	June 29, 2021
	Wentzville Three TDD	Yes	June 30, 2021
	West Clay Extension CID	Yes	April 2, 2021
	West Pearce CID	Yes	February 3, 2021
	WingHaven TDD	Yes	June 28, 2021
St. Clair	Appleton City SRD St. Clair County	Yes	January 27, 2021
	Chloe SRD St. Clair County	Yes	April 16, 2021
	Collins CID	No	
	Collins FPD	Yes	January 12, 2021
	Collins SRD St. Clair County	Yes	April 16, 2021

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2021

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Clair	Hillsdale SRD St. Clair County	Yes	April 19, 2021
	Iconium FPD	Yes	January 11, 2021
	Lowry City SRD St. Clair County	Yes	April 16, 2021
	Osceola SRD St. Clair County	Yes	April 19, 2021
	Sac Osage FPD	No	
	St. Clair County Health Center	No	
	St. Clair County Library District	Yes	February 25, 2021
	Vista SRD St. Clair County	Yes	April 16, 2021
St. Francois	Bismarck FPD	No	
	Doe Run FPD	Yes	June 9, 2021
	Park Hills TDD	Yes	June 28, 2021
	Pilot Knob Rural Water District	No	
	PWSD 1 St. Francois County	No	
	PWSD 2 St. Francois County	Yes	February 17, 2021
	St. Francois Ambulance District	Yes	June 28, 2021
	St. Francois County 911 Board	Yes	June 29, 2021
St. Louis	St. Francois County Health Center	No	
	Wolf Creek FPD	No	
	1030 Woodcrest Terrace Drive CID	Yes	June 30, 2021
	1030 Woodcrest Terrace Drive TDD	Yes	June 30, 2021
	12796 Manchester Road TDD	Yes	April 27, 2021
	370/MO Bottom Road/Taussig Road TDD	No	
	4325 Butler Hill Road CID	Yes	April 27, 2021
	8750 Manchester Road CID	Yes	April 19, 2021
	Adie/St. Charles Rock Road CID	Yes	April 5, 2021
	Affton FPD	No	
	Affton Plaza CID	Yes	June 30, 2021
	Ballwin Town TDD	Yes	June 29, 2021
	Big Bend Crossing TDD	Yes	March 24, 2021
	Black Jack FPD	Yes	June 10, 2021
	Brentwood Pointe TDD	Yes	June 22, 2021
	Brentwood/Eager TDD	Yes	June 30, 2021
	Bridgeton NWP CID	Yes	April 5, 2021
	Bridgeton NWP TDD	Yes	April 5, 2021
	Bridgeton Powerplex CID	Yes	April 20, 2021
	Castle Point Street Light District	No	
	Centene Plaza TDD	No	
	Center at Kenrick Plaza CID	Yes	June 30, 2021
	Chambers/West Florissant CID	Yes	April 12, 2021
	Chesterfield Blue Valley CID	Yes	June 30, 2021
	Chesterfield Commons TDD	No	
	Chesterfield Valley TDD	Yes	June 10, 2021
	Clarkson Kehrs Mill TDD	Yes	May 20, 2021
	Colonial Marketplace CID	Yes	April 2, 2021
	Community FPD	Yes	June 28, 2021
	Crestwood Point CID	Yes	June 28, 2021

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports Reports Due June 30, 2021

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis	Crestwood Point TDD	Yes	June 28, 2021
	Crestwood Square CID	Yes	March 24, 2021
	Creve Coeur FPD	Yes	June 9, 2021
	Crossings CID	Yes	June 30, 2021
	Des Peres Corners TDD	Yes	June 28, 2021
	Dierbergs Des Peres TDD	Yes	June 22, 2021
	Ellisville Marketplace CID	Yes	June 29, 2021
	Elm Grove TDD	No	
	Elmwood Park Street Light District	No	
	Eureka Commercial Park TDD	Yes	March 22, 2021
	Eureka FPD	Yes	June 29, 2021
	Fenton FPD	Yes	June 30, 2021
	Florissant Valley FPD	Yes	June 29, 2021
	Fountain Plaza CID	Yes	March 24, 2021
	Francis Place TDD	No	
	Glasgow Village SLD	Yes	January 14, 2021
	Grant Center CID	Yes	March 8, 2021
	Gravois Bluffs TDD	Yes	June 30, 2021
	Green Trails CID	Yes	June 21, 2021
	Hancock Street Light District	Yes	March 12, 2021
	Hanley Road Corridor TDD	Yes	June 29, 2021
	Hanley Station TDD	Yes	June 29, 2021
	Hanley/Eager Road TDD	Yes	June 30, 2021
	Highway 367 & Parker Road TDD	Yes	March 8, 2021
	Hilltop CID	Yes	June 29, 2021
	Kenrick Plaza CID	Yes	March 16, 2021
	Kinloch FPD	Yes	June 28, 2021
	Koch Plaza TDD	Yes	March 16, 2021
	Lafayette Center CID	Yes	June 28, 2021
	Lemay CID	Yes	March 24, 2021
	Lemay FPD	Yes	June 18, 2021
	Lindbergh East Concord TDD	Yes	June 28, 2021
	Loop Trolley TDD	Yes	June 30, 2021
	Lormil Heights TDD	Yes	April 2, 2021
	Lucas & Hunt/Chandler TDD	Yes	June 29, 2021
	MacKenzie Pointe Center CID	Yes	March 16, 2021
	Manchester Highlands TDD	No	
	Manchester/Ballas CID	Yes	June 1, 2021
	Market at McKnight TDD	Yes	June 21, 2021
	Maryland Heights FPD	Yes	June 28, 2021
	Maryland Oaks CID	Yes	April 30, 2021
	Mayfair Plaza CID	Yes	March 8, 2021
	Mehlville FPD	Yes	June 29, 2021
	Meramec Station Road & Hwy 141 TDD	Yes	June 30, 2021
	Metro North FPD	Yes	June 28, 2021
	Metro West FPD	Yes	June 4, 2021

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports Reports Due June 30, 2021

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis	Metro Zoological Park & Museum District	Yes	June 15, 2021
	Metropolitan Taxicab Commission	Yes	April 29, 2021
	Mid-County FPD St. Louis County	Yes	June 25, 2021
	Midwest Plaza CID	Yes	May 12, 2021
	Missouri Bottom Road CID	Yes	April 21, 2021
	Missouri Bottom Road TDD	Yes	April 21, 2021
	Missouri Clean Energy District	Yes	June 16, 2021
	Monarch FPD	Yes	June 30, 2021
	Natural Bridge/St. Charles Rock Rd CID	Yes	May 28, 2021
	NEWCO TDD	Yes	June 29, 2021
	North County Fire & Rescue FPD	Yes	June 23, 2021
	North Oaks Plaza Shopping Center CID	Yes	June 21, 2021
	North Outer Forty TDD	Yes	June 21, 2021
	Northeast Ambulance & FPD	No	
	NWP CID	Yes	April 5, 2021
	Old Dorsett Road CID	Yes	April 1, 2021
	Old Dorsett Road TDD	Yes	April 1, 2021
	Olive/Graeser TDD	No	
	Paddock Forest CID	Yes	June 21, 2021
	Pattonville FPD	Yes	June 30, 2021
	Pershall Road TDD	Yes	June 29, 2021
	Robertson FPD	Yes	June 30, 2021
	Robinwood West CID	Yes	March 31, 2021
	Seven Trails Drive TDD	Yes	June 30, 2021
	Shawneetown Acres CID	Yes	June 22, 2021
	Shawneetown Acres TDD	Yes	April 27, 2021
	Shoppes at Cross Keys TDD	Yes	June 29, 2021
	Shoppes at Hilltop TDD	Yes	March 22, 2021
	Shoppes at Old Webster TDD	Yes	May 19, 2021
	South Hanley Road CID	Yes	June 21, 2021
	South Manchester TDD	Yes	March 24, 2021
	Spanish Lake FPD	Yes	June 15, 2021
	St. Ann City-Wide TDD	Yes	June 16, 2021
	St. Charles Rock Road CID	Yes	June 29, 2021
	St. Charles Rock Road TDD	No	
	St. Cyr Road TDD	Yes	March 8, 2021
	St. John Crossings TDD	Yes	June 29, 2021
	St. John's Church Road TDD	Yes	March 24, 2021
	St. Louis County Library District	Yes	May 27, 2021
	St. Louis Ice Center CID	Yes	June 30, 2021
	Station Plaza TDD	Yes	March 13, 2021
	Telegraph Crossing North CID	Yes	March 8, 2021
	Tori Pines Commons CID	Yes	March 28, 2021
	Town & Country Crossing TDD	Yes	June 30, 2021
	University Place TDD	Yes	June 28, 2021
	Upper West End Park CID	Yes	February 2, 2021

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2021

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis	Valley Park FPD	Yes	June 25, 2021
	Victoria Crossing CID	Yes	March 28, 2021
	Viking Conference Center CID	Yes	March 22, 2021
	Watson Plaza CID	Yes	June 29, 2021
	Watson-Laclede Station Road CID	Yes	April 28, 2021
	West County EMS & FPD	Yes	June 22, 2021
	West Overland EMS & FPD	Yes	June 23, 2021
	Westport Plaza I CID	Yes	April 1, 2021
	Westport Plaza II CID	Yes	April 1, 2021
	Westport Plaza TDD	Yes	April 1, 2021
	Wheaton Cook Lyndhurst SLD	No	
St. Louis City	620 Market TDD	Yes	June 1, 2021
	Adler Lofts TDD	No	
	Bottle District TDD	No	
	Broadway Hotel TDD	Yes	April 1, 2021
	CB 5421/5975 TDD	No	
	Crowne Plaza TDD	Yes	June 29, 2021
	Euclid Buckingham TDD	Yes	June 4, 2021
	Hampton Berthold CID	No	
	Hampton/Berthold TDD	No	
	Highlands TDD	Yes	March 23, 2021
	Laclede's Landing CID	No	
	Laurel TDD	Yes	June 30, 2021
	Meadows TDD	Yes	June 29, 2021
	Merchant's Laclede TDD	Yes	June 30, 2021
	Southtown TDD	Yes	March 11, 2021
	St. Louis Food Hub TDD	Yes	April 24, 2021
	Tower Grove South Concerned Citizen SBD	No	
Ste. Genevieve	Ozora CID	Yes	June 29, 2021
	PWSD 1 Ste. Genevieve County	Yes	March 15, 2021
	Ste. Genevieve County Health	Yes	June 29, 2021
	Ste. Genevieve County PLD	Yes	March 25, 2021
	Ste. Genevieve County SRD A	Yes	April 14, 2021
Stoddard	Bluff SRD Stoddard County	Yes	January 26, 2021
	Crowder Zeta SRD Stoddard County	Yes	March 17, 2021
	DD 1 Reform 7-13-33-14-17-19	No	
	Drainage District 12 Stoddard County	Yes	June 26, 2021
	Drainage District 15 Stoddard County	Yes	June 26, 2021
	Drainage District 28 Stoddard County	Yes	June 9, 2021
	Drainage District 31 Stoddard County	Yes	June 26, 2021
	Drainage District 4 Stoddard County	Yes	June 26, 2021
	Drainage District 5 Stoddard County	Yes	June 26, 2021
	Drainage District 6 Stoddard County	Yes	June 26, 2021
	Dudley SRD Stoddard County	Yes	June 25, 2021
	Gray Ridge SRD Stoddard County	Yes	January 26, 2021
	Lavalle SRD Stoddard County	Yes	April 8, 2021

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports Reports Due June 30, 2021

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Stoddard	PWSD 3 Stoddard County	Yes	February 1, 2021
	PWSD 5 Stoddard County	Yes	June 23, 2021
	PWSD 6 Stoddard County	Yes	February 18, 2021
	PWSD 7 Stoddard County	Yes	January 28, 2021
	Stoddard County 911 Board	Yes	March 11, 2021
	Stoddard County Ambulance District	Yes	March 17, 2021
	Stoddard County Public Health	No	
Stone	Hurley FPD	Yes	May 27, 2021
	Indian Ridge TDD	No	
	North Stone-Northeast Barry County FPD	Yes	June 16, 2021
	PWSD 1 Stone County	Yes	February 23, 2021
	PWSD 2 Stone County	Yes	February 4, 2021
	Sewer District 1 Stone County	Yes	February 4, 2021
	Southern Stone County FPD	Yes	April 12, 2021
	Stone County 911 Board	No	
	Stone County Health Department	No	
	Stone County Library District	No	
Sullivan	Flori Drive CID	Yes	March 16, 2021
	Harris SRD Sullivan County	No	
	Locust Creek Watershed Subdistrict	Yes	March 31, 2021
	Medicine Creek FPD	No	
	Milan SRD Sullivan County	Yes	April 15, 2021
	Sullivan County Ambulance District	Yes	January 25, 2021
	Sullivan County Health Department	Yes	January 13, 2021
	Sullivan County Library District	Yes	May 26, 2021
Taney	76 Entertainment CID	No	
	Branson Commerce Park CID	No	
	Branson Creek CID	No	
	Branson Hills CID	Yes	February 10, 2021
	Branson Hills Infrastructure Fa CID	Yes	March 31, 2021
	Branson Landing TDD	Yes	June 29, 2021
	Branson Regional Airport TDD	Yes	May 3, 2021
	Cedarcreek FPD	Yes	January 29, 2021
	Central Taney County FPD	Yes	March 24, 2021
	Fall Creek Valley CID	Yes	April 6, 2021
	Forsythe Road CID	No	
	Forsythe Road TDD	No	
	Historic Downtown Branson CID	Yes	May 18, 2021
	Protem FPD	Yes	May 4, 2021
	PWSD 1 Taney County	Yes	May 5, 2021
	PWSD 2 Taney County	Yes	June 30, 2021
	PWSD 3 Taney County	Yes	June 30, 2021
	Taney County Ambulance District	Yes	June 23, 2021
	Taney County Health Department	No	
	Taney County Regional SwrD	Yes	June 1, 2021
	Western Taney County FPD	Yes	January 11, 2021

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2021

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Texas	Licking Route 32 CID	No	
	PWSD 1 Texas County	Yes	May 28, 2021
	PWSD 2 Texas County	Yes	May 19, 2021
	PWSD 3 Texas County	No	
	PWSD 4 Texas County	Yes	June 30, 2021
	TCMH CID	Yes	June 2, 2021
	Texas County EMS Board	No	
	Texas County Health Department	Yes	June 17, 2021
	Texas County Library District	Yes	January 20, 2021
	Texas County Memorial Hospital	Yes	June 1, 2021
Vernon	Consolidated PWSD 1 Vernon County	Yes	June 30, 2021
	PWSD 2 Vernon County	Yes	May 25, 2021
	PWSD 7 Vernon County	Yes	June 17, 2021
	Vernon County Health Department	Yes	January 29, 2021
Warren	Marthasville Community AD	Yes	January 21, 2021
	Marthasville FPD	Yes	June 29, 2021
	Warren County 911 Board	Yes	June 21, 2021
	Warren County Ambulance District	Yes	June 22, 2021
	Wright City FPD	Yes	June 18, 2021
Washington	Caledonia FPD	Yes	May 9, 2021
	Irondale FPD	Yes	May 18, 2021
	Potosi FPD	Yes	March 1, 2021
	PWSD 1 Washington County	Yes	February 26, 2021
	PWSD 4 Washington County	Yes	February 16, 2021
	Richwoods FPD	No	
	Washington County 911 Board	Yes	June 22, 2021
	Washington County AD	Yes	May 7, 2021
	Washington County Health Department	Yes	February 2, 2021
	Washington County Library District	Yes	April 27, 2021
Wayne	Clearwater FPD	No	
	PWSD 2 Wayne County	No	
	PWSD 4 Butler-Wayne County	Yes	May 12, 2021
	Wayne County Health Center	Yes	January 14, 2021
Webster	Marshfield FPD	Yes	May 25, 2021
	Niangua FPD	No	
	Seymour SRD Webster County	No	
	Southern Webster County FPD	No	
	Spindler TDD	Yes	January 16, 2021
	Webster County 911 Board	Yes	January 21, 2021
	Webster County Health Unit	Yes	January 15, 2021
	Webster County Library District	Yes	May 12, 2021
Worth	Worth County 911 Board	Yes	January 28, 2021
	Worth County Ambulance District	Yes	June 14, 2021
	Worth County FPD	Yes	March 3, 2021
Wright	Mountain Grove SRD Wright County	Yes	January 12, 2021
	PWSD 1 Wright County	Yes	June 21, 2021

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports Reports Due June 30, 2021

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Wright	Wright County 911 Board	Yes	May 24, 2021
	Wright County Health Department	Yes	February 10, 2021
	Wright County Library District	Yes	June 24, 2021
Total Filed		1,146	
Total Not Filed		375	

Acronyms:

AD	Ambulance District
CID	Community Improvement District
D&LD	Drainage and Levee District
DD	Drainage District
EMS	Emergency Services
FPD	Fire Protection District
NHD	Nursing Home District
PACE	Property Assessed Clean Energy
PID	Port Improvement District
PLD	Public Library District
PWSD	Public Water Supply District
RRD	Regional Recreational District
SBD	Special Business District
SLD	Street Light Maintenance District
SRD	Special Road District
SwrD	Sewer District
TDD	Transportation Development District
WSD	Watershed Subdistrict

Appendix B
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due March 31, 2021
Filed in June 2021

Fiscal Year Ended September 30, 2020

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Clinton	PWSD 3 Clinton County	Yes	June 5, 2021
Jefferson	Glaize Creek Sewer District	Yes	June 21, 2021
Wayne	Clearwater Ambulance District	Yes	June 4, 2021
Total Filed		3	

Acronyms:

PWSD Public Water Supply District

Appendix C
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due May 31, 2021
Filed in June 2021

Fiscal Year Ended November 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Greene	PWSD 5 Greene County	Yes	June 9, 2021
Laclede	Lebanon SRD 1 Laclede County	Yes	June 21, 2021
Total Filed		2	

Acronyms:

PWSD Public Water Supply District
SRD Special Road District



Nicole Galloway, CPA

Missouri State Auditor

**Monthly Report on Municipal Court
and Revenue Filings
June 2021**

Report No. 2021-043

July 2021

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings

June 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by June 30, 2021, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for 257 cities, 11 towns, and 129 villages is presented in summary on page 3 and by individual entity in Appendix A. The filing status for 5 counties is presented in summary on page 4 and by individual entity in Appendix B. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in June 2021, after their filing deadline. The filing status for these 23 cities and 2 villages is presented in summary on page 4 and by individual entity in Appendixes C to F.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Municipal Court and Revenue Filings

June 2021

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, except counties and school districts, in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 257 cities, 11 towns, and 129 villages with a fiscal year end of December 31, 2020, whose financial report was due by June 30, 2021. Of the 397 municipalities, 272 filed the financial report timely. Of the 220 municipalities required to file an addendum, 99 filed timely. Of the 105 municipalities required to file a certification, 57 filed timely.



Monthly Report on Municipal Court and Revenue Filings
June 2021
Executive Summary

This report includes the filing status for the 5 counties, with a fiscal year end of December 31, 2020, whose addendum and certification was due by June 30, 2021. Of these entities, 4 filed their addendum timely, and 4 filed their certification timely.

This report includes the filing status for 23 cities and 2 villages that filed at least one of the items (financial report, addendum, or certification) in June 2021, after their filing deadline. Of these municipalities, 4 filed an annual financial report, 20 filed an addendum, and 7 filed a certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2021

Fiscal Year Ended December 31, 2020

County	Reporting Entity	Filed Annual			
		Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Adair	City of Brashear	Yes	June 28, 2021	Yes	n/a
	City of Kirksville	Yes	June 29, 2021	Yes	n/a
	Village of Millard	Yes	January 12, 2021	n/a	n/a
Andrew	City of Bolckow	No		n/a	n/a
	Village of Cosby	Yes	March 16, 2021	n/a	n/a
	Village of Country Club	Yes	June 30, 2021	Yes	n/a
	Village of Rea	No		n/a	n/a
	Village of Rosendale	Yes	April 9, 2021	n/a	n/a
Atchison	City of Fairfax	Yes	June 30, 2021	No	n/a
	City of Rock Port	No		No	No
	Village of Watson	Yes	April 23, 2021	n/a	n/a
Audrain	Village of Rush Hill	Yes	April 26, 2021	Yes	n/a
Barry	Arrow Point Village, Inc.	Yes	March 1, 2021	n/a	n/a
	City of Butterfield	Yes	June 30, 2021	No	n/a
	City of Seligman	Yes	June 14, 2021	No	No
	City of Wheaton	Yes	June 29, 2021	No	No
	Village of Chain O Lakes	Yes	April 4, 2021	n/a	n/a
	Village of Emerald Beach	Yes	February 22, 2021	n/a	n/a
	City of Liberal	Yes	June 30, 2021	No	n/a
	Village of Lamar Heights	Yes	February 3, 2021	n/a	n/a
Barton	City of Liberal	Yes	June 30, 2021	No	n/a
	Village of Lamar Heights	Yes	February 3, 2021	n/a	n/a
Bates	City of Amoret	No		n/a	n/a
	City of Hume	No		n/a	n/a
	City of Rockville	Yes	June 30, 2021	n/a	n/a
	Village of Foster	Yes	May 5, 2021	n/a	n/a
	Village of Passaic	No		n/a	n/a
Benton	City of Cole Camp	Yes	June 21, 2021	No	No
	City of Lincoln	No		No	No
	City of Warsaw	Yes	June 18, 2021	Yes	Yes
Bollinger	Village of Glen Allen	Yes	May 6, 2021	n/a	n/a
	Village of Sedgewickville	No		n/a	n/a
Boone	Town of Harrisburg	Yes	May 27, 2021	n/a	n/a
	Town of McBaine	Yes	May 24, 2021	n/a	n/a
	Village of Pierpont	Yes	June 16, 2021	n/a	n/a
Buchanan	City of Easton	Yes	May 28, 2021	n/a	n/a
	Village of DeKalb	Yes	January 15, 2021	n/a	n/a
	Village of Rushville	Yes	January 19, 2021	n/a	n/a
Butler	City of Neelyville	No		n/a	n/a
	City of Poplar Bluff	No		No	Yes
Caldwell	City of Kidder	No		No	n/a
	City of Kingston	No		n/a	n/a
	City of Polo	No		No	n/a
Callaway	City of Auxvasse	No		No	n/a
	City of Fulton	Yes	June 29, 2021	No	n/a
	City of Mokane	Yes	April 19, 2021	n/a	n/a
	City of New Bloomfield	Yes	June 3, 2021	No	n/a
Camden	City of Osage Beach	Yes	June 16, 2021	No	No

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2021

Fiscal Year Ended December 31, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Camden	Village of Four Seasons	Yes	April 14, 2021	No	n/a
Cape Girardeau	City of Jackson	Yes	June 8, 2021	No	No
	Town of Allenville	Yes	April 29, 2021	Yes	n/a
Carroll	City of Bosworth	No		No	n/a
	City of Hale	Yes	May 4, 2021	No	n/a
	Town of Carrollton	Yes	June 30, 2021	No	n/a
	Village of Tina	Yes	June 10, 2021	No	n/a
Carter	City of Grandin	Yes	January 20, 2021	Yes	n/a
	City of Van Buren	No		No	n/a
Cass	City of Drexel	Yes	February 4, 2021	Yes	n/a
	City of East Lynne	No		No	n/a
	City of Harrisonville	Yes	June 29, 2021	Yes	Yes
	City of Lake Winnebago	Yes	June 24, 2021	Yes	No
	City of Strasburg	Yes	June 28, 2021	No	n/a
	Village of Gunn City	No		No	n/a
	Village of Riverview Estates	Yes	April 19, 2021	n/a	n/a
	Village of West Line	Yes	January 11, 2021	n/a	n/a
	Village of Umber View Height	Yes	May 17, 2021	n/a	n/a
	City of Mendon	No		n/a	n/a
Chariton	City of Sumner	Yes	January 28, 2021	n/a	n/a
	Village of Rothville	No		n/a	n/a
Christian	City of Billings	Yes	April 12, 2021	No	n/a
	City of Fremont Hills	Yes	April 27, 2021	n/a	n/a
	City of Nixa	Yes	April 22, 2021	Yes	No
	City of Ozark	Yes	June 29, 2021	Yes	Yes
	Village of Saddlebrooke	Yes	February 6, 2021	n/a	n/a
Clark	City of Revere	Yes	February 14, 2021	n/a	n/a
	City of Wyaconda	Yes	May 5, 2021	n/a	n/a
	Village of Luray	No		n/a	n/a
Clay	City of Glenaire	Yes	May 20, 2021	No	n/a
	City of Liberty	Yes	June 30, 2021	No	No
	City of Missouri City	Yes	April 29, 2021	Yes	n/a
	City of Pleasant Valley	Yes	June 29, 2021	Yes	Yes
	City of Randolph	Yes	June 13, 2021	n/a	n/a
	Village of Prathersville	Yes	June 1, 2021	Yes	n/a
Clinton	City of Trimble	No		No	No
	Village of Turney	No		n/a	n/a
Cole	City of Russellville	Yes	January 11, 2021	n/a	n/a
	Village of Wardsville	Yes	June 17, 2021	No	n/a
Cooper	City of Otterville	Yes	May 19, 2021	No	n/a
	Village of Windsor Place	No		No	n/a
Crawford	Village of Leasburg	No		No	n/a
	Village of West Sullivan	Yes	June 17, 2021	n/a	n/a
Dade	Village of Arcola	No		n/a	n/a
	Village of Dadeville	Yes	February 23, 2021	n/a	n/a
	Village of South Greenfield	Yes	March 3, 2021	n/a	n/a

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2021

Fiscal Year Ended December 31, 2020

County	Reporting Entity	Filed Annual			
		Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Daviess	City of Gallatin	Yes	June 30, 2021	Yes	n/a
	Village of Jameson	Yes	February 3, 2021	n/a	n/a
	Village of Lock Springs	No		n/a	n/a
	Village of Winston	Yes	May 25, 2021	Yes	n/a
DeKalb	City of Stewartsville	Yes	June 30, 2021	No	n/a
	City of Union Star	Yes	January 4, 2021	Yes	n/a
Dunklin	City of Cardwell	No		No	No
	Village of Rives	No		n/a	n/a
Franklin	City of Gerald	Yes	June 29, 2021	No	n/a
	City of St. Clair	Yes	June 22, 2021	Yes	Yes
	Town of Charmwood	Yes	May 17, 2021	n/a	n/a
	Village of Oak Grove	Yes	June 18, 2021	n/a	n/a
Gentry	City of McFall	Yes	May 20, 2021	n/a	n/a
	City of Stanberry	No		No	n/a
Greene	City of Republic	Yes	June 17, 2021	Yes	Yes
	City of Walnut Grove	No		Yes	No
	City of Willard	Yes	June 4, 2021	Yes	Yes
Grundy	City of Laredo	Yes	March 24, 2021	n/a	n/a
Harrison	City of Bethany	Yes	June 30, 2021	No	n/a
	City of Cainsville	Yes	March 17, 2021	n/a	n/a
	City of Gilman City	No		No	n/a
	City of New Hampton	No		No	n/a
	City of Ridgeway	No		Yes	n/a
	Village of Blythedale	Yes	April 26, 2021	n/a	n/a
	Village of Eagleville	Yes	June 15, 2021	No	n/a
Henry	City of Blairstown	No		n/a	n/a
	City of Deepwater	No		No	n/a
	Village of Tightwad	No		n/a	n/a
Hickory	City of Cross Timbers	No		n/a	n/a
	Village of Preston	Yes	April 19, 2021	n/a	n/a
Holt	City of Forest City	Yes	March 31, 2021	No	n/a
	Village of Fortescue	No		n/a	n/a
Howard	City of Armstrong	Yes	June 30, 2021	n/a	n/a
Howell	City of Brandsville	Yes	March 22, 2021	n/a	n/a
	City of Willow Springs	Yes	March 23, 2021	Yes	Yes
Iron	City of Annapolis	Yes	January 22, 2021	No	n/a
	Village of Des Arc	No		n/a	n/a
Jackson	City of Grain Valley	Yes	June 9, 2021	Yes	No
	City of Lake Lotawana	Yes	May 6, 2021	No	n/a
	City of Levasy	Yes	March 26, 2021	n/a	n/a
	City of Oak Grove	Yes	June 24, 2021	Yes	Yes
	Town of Unity Village	Yes	May 13, 2021	n/a	n/a
	Village of River Bend	Yes	June 8, 2021	n/a	n/a
	Village of Sibley	Yes	May 16, 2021	n/a	n/a
Jasper	City of Carytown	Yes	May 3, 2021	n/a	n/a
	City of Duenweg	Yes	June 14, 2021	No	No

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
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Fiscal Year Ended December 31, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Jasper	City of Jasper	Yes	April 20, 2021	Yes	n/a
	City of Purcell	No		No	n/a
	City of Sarcoxie	Yes	June 30, 2021	No	n/a
	Village of Avilla	No		n/a	n/a
	Village of Fidelity	Yes	June 6, 2021	n/a	n/a
	Village of Reeds	No		n/a	n/a
Jefferson	City of Kimmswick	No		n/a	n/a
	City of Pevely	No		No	No
	Village of Cedar Hill Lakes	Yes	January 19, 2021	n/a	n/a
	Village of Lake Tekakwitha	Yes	June 13, 2021	n/a	n/a
	Village of Parkdale	Yes	February 27, 2021	n/a	n/a
	Village of Peaceful Village	No		n/a	n/a
Johnson	City of Centerview	Yes	January 20, 2021	Yes	n/a
	City of Chilhowee	Yes	June 21, 2021	No	n/a
	City of Kingsville	No		No	n/a
	City of Knob Noster	Yes	June 30, 2021	No	Yes
	City of Leeton	Yes	June 28, 2021	Yes	n/a
Knox	City of Baring	No		n/a	n/a
	City of Edina	Yes	June 29, 2021	No	n/a
	Village of Newark	No		n/a	n/a
Laclede	Village of Phillipsburg	Yes	June 18, 2021	n/a	n/a
Lafayette	City of Bates City	Yes	June 21, 2021	Yes	No
Lawrence	City of Aurora	Yes	April 12, 2021	Yes	Yes
	City of Halltown	No		n/a	n/a
	City of Marionville	Yes	June 25, 2021	Yes	n/a
	City of Mount Vernon	Yes	April 14, 2021	Yes	Yes
	City of Stotts City	No		n/a	n/a
	Village of Freistatt	No		No	n/a
	Village of Hoberg	No		n/a	n/a
	Village of East Fenway	No		n/a	n/a
Lewis					
Lincoln	City of Elsberry	No		No	No
	City of Foley	Yes	February 19, 2021	No	n/a
	City of Hawk Point	No		No	n/a
	City of Moscow Mills	Yes	April 6, 2021	Yes	Yes
	City of Old Monroe	Yes	June 24, 2021	No	n/a
	City of Silex	Yes	February 23, 2021	No	n/a
	City of Winfield	Yes	June 10, 2021	Yes	Yes
	Village of Fountain 'N Lakes	No		No	n/a
	Village of Whiteside	No		n/a	n/a
	City of Browning	No		No	n/a
Linn	City of Bucklin	Yes	May 13, 2021	No	n/a
	City of Laclede	Yes	February 12, 2021	n/a	n/a
	City of Linneus	Yes	January 13, 2021	n/a	n/a
	City of Meadville	Yes	April 14, 2021	n/a	n/a
	City of Wheeling	No		n/a	n/a
Livingston	Village of Ludlow	No		n/a	n/a

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2021

Fiscal Year Ended December 31, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Livingston	Village of Utica	No		n/a	n/a
Macon	City of Elmer	Yes	June 22, 2021	n/a	n/a
	City of Ethel	Yes	June 1, 2021	n/a	n/a
	City of Macon	Yes	June 14, 2021	Yes	n/a
	City of New Cambria	Yes	June 16, 2021	n/a	n/a
	Village of South Gifford	Yes	April 20, 2021	n/a	n/a
	City of Marquand	Yes	June 29, 2021	No	n/a
Madison	Village of Junction City	No		n/a	n/a
	City of Goodman	Yes	May 18, 2021	Yes	Yes
McDonald	City of Lanagan	Yes	April 19, 2021	Yes	No
	City of Noel	Yes	January 21, 2021	No	No
	City of Pineville	Yes	March 23, 2021	Yes	Yes
	City of Southwest City	Yes	June 30, 2021	Yes	Yes
	Town of Jane	Yes	May 28, 2021	n/a	n/a
	Village of Ginger Blue	No		n/a	n/a
Mercer	Village of South Lineville	Yes	June 7, 2021	n/a	n/a
Miller	City of Eldon	No		No	n/a
	City of Lake Ozark	Yes	April 30, 2021	Yes	Yes
	Village of St. Elizabeth	Yes	May 11, 2021	n/a	n/a
	Village of Tuscumbia	Yes	May 23, 2021	n/a	n/a
Mississippi	City of Anniston	No		No	n/a
	City of Wyatt	Yes	May 26, 2021	n/a	n/a
	Village of Pinhook	No		n/a	n/a
Moniteau	City of Jamestown	Yes	June 3, 2021	No	n/a
	City of Lupus	Yes	June 24, 2021	n/a	n/a
Monroe	Village of Holliday	Yes	January 25, 2021	n/a	n/a
	Village of Stoutsville	No		n/a	n/a
Montgomery	City of Bellflower	Yes	January 10, 2021	No	n/a
	City of High Hill	Yes	June 15, 2021	No	n/a
Morgan	City of Barnett	No		n/a	n/a
	City of Laurie	Yes	April 28, 2021	No	n/a
	City of Syracuse	No		n/a	n/a
	City of Versailles	Yes	January 27, 2021	Yes	Yes
New Madrid	City of Canalou	Yes	March 25, 2021	Yes	n/a
	City of Marston	Yes	May 28, 2021	No	No
	City of Matthews	No		No	No
	City of Morehouse	Yes	January 4, 2021	Yes	No
	City of New Madrid	No		No	n/a
	Village of Tallapoosa	No		n/a	n/a
Newton	City of Fairview	Yes	March 12, 2021	Yes	No
	City of Seneca	Yes	June 14, 2021	No	No
	Town of Loma Linda	Yes	June 23, 2021	n/a	n/a
	Village of Cliff Village	Yes	June 28, 2021	n/a	n/a
	Village of Leawood	Yes	March 25, 2021	n/a	n/a
	Village of Newtonia	No		n/a	n/a
	Village of Redings Mill	Yes	February 2, 2021	n/a	n/a

Appendix A
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Reports Due June 30, 2021

Fiscal Year Ended December 31, 2020

County	Reporting Entity	Filed Annual			
		Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Newton	Village of Ritchey	Yes	January 15, 2021	n/a	n/a
	Village of Shoal Creek Drive	Yes	June 14, 2021	n/a	n/a
	Village of Shoal Creek Estates	No		n/a	n/a
Nodaway	City of Clearmont	Yes	June 29, 2021	No	n/a
	City of Conception Junction	No		No	n/a
	City of Graham	Yes	May 11, 2021	Yes	n/a
	City of Hopkins	Yes	March 4, 2021	Yes	n/a
	City of Parnell	Yes	May 16, 2021	Yes	n/a
	City of Pickering	No		Yes	n/a
	Village of Clyde	Yes	February 9, 2021	No	n/a
	Village of Guilford	No		n/a	n/a
	Village of Argyle	Yes	June 30, 2021	n/a	n/a
Osage	City of Bragg City	No		n/a	n/a
Pemiscot	City of Homestown	No		n/a	n/a
	City of Pascola	No		n/a	n/a
	Village of Holland	No		n/a	n/a
	Village of Wardell	Yes	June 2, 2021	Yes	Yes
Perry	Village of Longtown	No		n/a	n/a
Pettis	City of Houstonia	Yes	June 30, 2021	No	n/a
	Village of Hughesville	Yes	February 4, 2021	No	n/a
Phelps	City of Edgar Springs	No		Yes	n/a
Pike	City of Curryville	Yes	May 12, 2021	n/a	n/a
	Town of Paynesville	No		n/a	n/a
	Village of Annada	Yes	April 20, 2021	n/a	n/a
Platte	City of Camden Point	No		No	n/a
	City of Dearborn	No		Yes	n/a
	City of Edgerton	Yes	March 15, 2021	Yes	n/a
	City of Lake Waukomis	No		No	n/a
	City of Parkville	No		Yes	Yes
	City of Tracy	Yes	March 30, 2021	Yes	n/a
	City of Weatherby Lake	Yes	May 24, 2021	Yes	Yes
	City of Weston	No		No	No
	Town of Ridgely	Yes	February 9, 2021	n/a	n/a
	Village of Farley	Yes	March 10, 2021	n/a	n/a
	Village of Ferrelview	Yes	June 29, 2021	Yes	n/a
	Village of Iatan	No		n/a	n/a
	City of Bolivar	Yes	June 23, 2021	Yes	Yes
	City of Fair Play	Yes	June 30, 2021	No	n/a
Polk	City of Humansville	No		No	Yes
	City of Pleasant Hope	Yes	April 22, 2021	Yes	n/a
	Village of Halfway	Yes	April 19, 2021	n/a	n/a
	City of Richland	Yes	June 18, 2021	Yes	Yes
Pulaski	City of St. Robert	Yes	June 30, 2021	Yes	Yes
	City of Waynesville	Yes	June 29, 2021	Yes	Yes
Putnam	Village of Powersville	Yes	June 30, 2021	n/a	n/a
	Village of Worthington	No		n/a	n/a

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Fiscal Year Ended December 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Ralls	City of Center	No		No	n/a
Randolph	Village of Cairo	No		n/a	n/a
Ray	City of Camden	Yes	June 28, 2021	Yes	Yes
	City of Crystal Lakes	Yes	June 28, 2021	Yes	Yes
	City of Excelsior Estates	Yes	May 26, 2021	n/a	n/a
	City of Fleming	Yes	June 28, 2021	Yes	Yes
	City of Henrietta	Yes	June 28, 2021	Yes	Yes
	City of Homestead Village	No		No	n/a
	City of Orrick	Yes	June 28, 2021	Yes	No
Reynolds	City of Centerville	No		n/a	n/a
Ripley	City of Naylor	Yes	April 9, 2021	Yes	n/a
Saline	City of Blackburn	Yes	June 29, 2021	Yes	n/a
	City of Emma	Yes	June 30, 2021	No	n/a
	City of Gilliam	No		n/a	n/a
	City of Malta Bend	Yes	February 2, 2021	n/a	n/a
	City of Miami	Yes	February 12, 2021	n/a	n/a
	City of Slater	Yes	April 9, 2021	No	n/a
Schuyler	City of Downing	Yes	June 29, 2021	n/a	n/a
	City of Greentop	Yes	June 29, 2021	No	n/a
	City of Lancaster	No		No	n/a
	City of Queen City	No		No	n/a
	Village of Glenwood	Yes	March 27, 2021	n/a	n/a
Scott	City of Morley	No		No	n/a
	Village of Kelso	Yes	June 7, 2021	Yes	n/a
Shannon	City of Birch Tree	Yes	June 29, 2021	Yes	n/a
	City of Eminence	Yes	February 23, 2021	No	n/a
	City of Winona	Yes	June 28, 2021	Yes	n/a
Shelby	City of Shelbyville	Yes	May 6, 2021	No	n/a
St. Charles	City of Cottleville	Yes	June 24, 2021	Yes	Yes
	City of Dardenne Prairie	Yes	June 3, 2021	No	No
	City of Flint Hill	Yes	January 20, 2021	n/a	n/a
	City of Foristell	Yes	June 28, 2021	Yes	Yes
	City of New Melle	No		n/a	n/a
	City of O'Fallon	Yes	June 16, 2021	Yes	Yes
	City of St. Charles	Yes	June 25, 2021	Yes	No
	City of St. Paul	No		n/a	n/a
	City of Wentzville	Yes	June 25, 2021	Yes	Yes
	City of West Alton	No		n/a	n/a
	Town of Weldon Springs Heigl	Yes	April 4, 2021	n/a	n/a
	Village of Josephville	Yes	June 30, 2021	n/a	n/a
St. Clair	Village of Collins	Yes	May 25, 2021	n/a	n/a
	Village of Roscoe	Yes	April 28, 2021	n/a	n/a
St. Francois	City of Iron Mountain Lake	Yes	June 29, 2021	No	No
St. Louis	City of Ballwin	Yes	May 12, 2021	Yes	Yes
	City of Bel Nor	Yes	June 30, 2021	No	No
	City of Bel Ridge	Yes	June 28, 2021	No	No

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Fiscal Year Ended December 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	City of Bellerive Acres	No		No	Yes
	City of Breckenridge Hills	Yes	June 30, 2021	Yes	Yes
	City of Brentwood	No		Yes	Yes
	City of Bridgeton	Yes	June 30, 2021	Yes	Yes
	City of Chesterfield	Yes	June 30, 2021	Yes	Yes
	City of Crestwood	Yes	May 26, 2021	No	No
	City of Crystal Lake Park	Yes	May 6, 2021	No	No
	City of Dellwood	Yes	June 30, 2021	No	No
	City of Des Peres	Yes	May 5, 2021	Yes	Yes
	City of Ellisville	Yes	June 11, 2021	No	No
	City of Fenton	Yes	June 25, 2021	Yes	Yes
	City of Green Park	Yes	June 30, 2021	n/a	n/a
	City of Huntleigh	No		n/a	n/a
	City of Ladue	Yes	June 17, 2021	Yes	Yes
	City of Lakeshire	Yes	June 29, 2021	Yes	Yes
	City of Manchester	Yes	June 30, 2021	Yes	Yes
	City of Maryland Heights	No		Yes	Yes
	City of Moline Acres	No		No	No
	City of Northwoods	No		No	Yes
	City of Shrewsbury	Yes	June 30, 2021	No	No
	City of St. Ann	No		Yes	Yes
	City of St. John	Yes	June 29, 2021	No	No
	City of Sunset Hills	Yes	June 29, 2021	Yes	Yes
	City of Town and Country	Yes	June 8, 2021	Yes	No
	City of Twin Oaks	Yes	June 16, 2021	n/a	n/a
	City of Wilbur Park	Yes	June 25, 2021	n/a	n/a
	City of Wildwood	Yes	June 30, 2021	No	No
	Village of Champ	Yes	January 8, 2021	No	No
	Village of Country Life Acres	Yes	April 20, 2021	n/a	n/a
	Village of Glen Echo Park	No		No	Yes
	Village of Marlborough	No		n/a	n/a
	Village of Riverview	No		No	No
	Village of Westwood	No		No	No
Ste. Genevieve	City of Bloomsdale	Yes	June 30, 2021	n/a	n/a
	Village of Pendermon	No		n/a	n/a
Stoddard	City of Galena	Yes	June 30, 2021	No	No
	City of Kimberling City	Yes	May 26, 2020	Yes	Yes
	City of Reeds Spring	Yes	April 26, 2021	Yes	Yes
	Village of Indian Point	Yes	June 7, 2021	No	n/a
Sullivan	City of Green Castle	Yes	March 31, 2021	n/a	n/a
	City of Green City	Yes	March 17, 2021	No	n/a
	City of Harris	No		n/a	n/a
	Village of Humphreys	Yes	May 25, 2021	n/a	n/a
	Village of Newtown	Yes	January 5, 2021	n/a	n/a
	Village of Osgood	No		n/a	n/a
	Village of Pollock	Yes	January 14, 2021	n/a	n/a

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2021

Fiscal Year Ended December 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Taney	City of Branson	No		No	Yes
	City of Merriam Woods	Yes	January 22, 2021	Yes	n/a
	Village of Kirbyville	No		n/a	n/a
	Village of Taneyville	Yes	June 30, 2021	n/a	n/a
Texas	City of Houston	Yes	June 9, 2021	No	No
	Village of Plato	Yes	January 26, 2021	n/a	n/a
Texas	Village of Raymondville	Yes	May 4, 2021	n/a	n/a
Vernon	City of Bronaugh	Yes	April 15, 2021	Yes	n/a
	City of Metz	Yes	June 23, 2021	n/a	n/a
	City of Nevada	Yes	June 30, 2021	Yes	Yes
	City of Richards	No		n/a	n/a
	City of Schell City	Yes	June 30, 2021	n/a	n/a
	City of Sheldon	Yes	April 30, 2021	Yes	n/a
	Village of Deerfield	No		n/a	n/a
	Village of Milo	Yes	March 11, 2021	n/a	n/a
	Village of Moundville	Yes	February 2, 2021	No	n/a
	Village of Stotesbury	No		n/a	n/a
	City of Wright City	Yes	June 29, 2021	Yes	Yes
	Village of Pendleton	Yes	May 14, 2021	n/a	n/a
	Village of Caledonia	Yes	March 5, 2021	n/a	n/a
	Village of Mineral Point	No		n/a	n/a
Wayne	Village of Mill Spring	Yes	January 15, 2021	No	No
Webster	City of Marshfield	Yes	June 2, 2021	Yes	No
	City of Niangua	Yes	January 14, 2021	No	n/a
Worth	City of Grant City	No		No	n/a
	City of Sheridan	Yes	March 17, 2021	n/a	n/a
	Village of Allendale	Yes	June 2, 2021	n/a	n/a
	Village of Denver	Yes	June 4, 2021	n/a	n/a
	Village of Worth	Yes	June 4, 2021	n/a	n/a
Total Filed		272		99	57
Total Not Filed		125		121	48
Total n/a		0		177	292

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B
Status of Counties Required to File Addendums and Certifications
Reports Due June 30, 2021

Fiscal Year Ended December 31, 2020

County	Filed Addendum	Filed Certification
Franklin County	No	No
Jackson County	Yes	Yes
Jefferson County	Yes	Yes
St. Charles County	Yes	Yes
St. Louis County	Yes	Yes
Total Filed	4	4
Total Not Filed	1	1

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due August 31, 2020
Filed in June 2021

Fiscal Year Ended February 29, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Audrain	City of Vandalia	**	July 22, 2020	**	Yes
St. Louis	Village of Uplands Park	***	September 27, 2020	Yes	Yes
Total Filed		0		1	2

** Filed by August 31, 2020.

*** Filed after August 31, 2020, but before June 2021.

Appendix D
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due September 30, 2020
Filed in June 2021

Fiscal Year Ended March 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	City of Velda Village Hills	***	November 13, 2020	Yes	Yes
Total Filed		0		1	1

*** Filed after September 30, 2020, but before June 2021.

Appendix E
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2020
Filed in June 2021

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Barry	City of Purdy	***	January 18, 2021	Yes	n/a
Cass	City of Creighton	**	December 29, 2020	Yes	n/a
Christian	City of Highlandville	**	December 10, 2020	Yes	n/a
Crawford	City of Bourbon	**	December 30, 2020	Yes	n/a
Dade	City of Everton	**	November 18, 2020	Yes	n/a
DeKalb	City of Clarksdale	***	January 21, 2021	Yes	n/a
Dunklin	City of Clarkton	**	November 13, 2020	Yes	**
	City of Holcomb	***	January 27, 2021	***	Yes
Howard	City of New Franklin	**	December 1, 2020	Yes	n/a
Jackson	City of Lake Tapawingo	**	December 8, 2020	Yes	n/a
Pemiscot	City of Steele	**	December 3, 2020	**	Yes
Pettis	City of Green Ridge	**	December 31, 2020	Yes	n/a
Polk	Village of Flemington	Yes	June 8, 2021	n/a	n/a
Ralls	City of New London	***	January 19, 2021	Yes	n/a
Randolph	City of Moberly	**	December 3, 2020	Yes	n/a
St. Louis	City of Country Club Hills	**	December 18, 2020	Yes	**
	City of Velda City	Yes	June 9, 2021	Yes	***
Stoddard	City of Bernie	**	July 23, 2020	Yes	Yes
	City of Dexter	**	August 12, 2020	Yes	Yes
Sullivan	City of Milan	**	December 9, 2020	Yes	n/a
Total Filed		2		17	4

** Filed by December 31, 2020.

*** Filed after December 31, 2020, but before June 2021.

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix F
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due March 31, 2021
Filed in June 2021

Fiscal Year Ended September 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lafayette	City of Lake Lafayette	Yes	June 24, 2021	No	n/a
St. Clair	City of Appleton City	Yes	June 28, 2021	Yes	n/a
Total Filed		2		1	0

n/a Entities without a municipal judge are not required to file a certification.



Nicole Galloway, CPA

Missouri State Auditor

Dade County

Report No. 2021-042

July 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Dade County

County Collector-Treasurer's Controls and Procedures	The County Collector-Treasurer incorrectly withheld 3 percent on all real estate and personal property taxes collected rather than withholding 1 percent, resulting in the various political subdivisions not receiving the full amounts owed to them. The County Collector-Treasurer did not change the commission rate withheld for real estate and personal property taxes when the county switched from a township-organized county to a county-organized county in April 2017. The County Collector-Treasurer does not prepare a monthly list of liabilities for the County Collector bank account, and consequently, liabilities are not compared to the reconciled bank balance.
Sheriff's Controls and Procedures	The Sheriff does not prepare bank reconciliations and lists of liabilities monthly. Receipt slips for civil and criminal process fees are not always issued in numerical sequence and receipts are not always deposited timely or transmitted timely to the County Collector-Treasurer. The Sheriff does not disburse some receipts timely as required by state law. The Sheriff does not disburse all commissary net proceeds to the county Inmate Prisoner Detainee Security Fund as required by state law. The Sheriff's office collects \$25 for the replacement of a CCW permit, which is not the amount allowed by state law.
Recorder of Deeds' Bank Reconciliations and Liabilities	The Recorder of Deeds does not prepare bank reconciliations and does not maintain a list of liabilities.
Recorder of Deeds' Electronic Data Security	The Recorder of Deeds has not established adequate password controls to reduce the risk of unauthorized access to computers and data. The Recorder of Deeds does not have security controls in place to lock her computer after a specified number of incorrect logon attempts.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Dade County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

County Commission
and
Officeholders of Dade County

We have audited certain operations of Dade County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2020. The objectives of our audit were to:

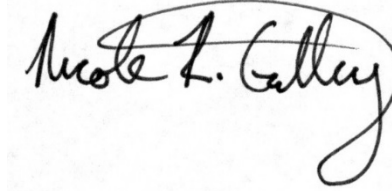
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions using haphazard and judgmental selection, as appropriate, but the results of our tests cannot be projected to the population of all transactions of the county. We obtained an understanding of internal control that is significant to the audit objectives and assessed the design and implementation of such internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Dade County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Senior Director:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	Lori Melton, M.Acct., CPA
In-Charge Auditor:	Nicole Cash, MBA, CFE, CGAP
Audit Staff:	Misty Bowen, MSED, CFE
	Syed Umar Ali, MAcc

Dade County

Management Advisory Report

State Auditor's Findings

1. County Collector-Treasurer's Controls and Procedures

Controls and procedures in the County Collector-Treasurer's office need improvement. The office collected approximately \$7.5 million in property taxes and other receipts as the County Collector during the year ended February 28, 2021.

1.1 Commissions

The County Collector-Treasurer incorrectly withheld 3 percent on all real estate and personal property taxes collected rather than withholding 1 percent, resulting in the various political subdivisions not receiving the full amounts owed to them. The County Collector-Treasurer did not change the commission rate withheld for real estate and personal property taxes when the county switched from a township-organized county to a county-organized county in April 2017. These commissions were recorded in the General Revenue Fund and are owed to the various political subdivisions. For example, from November 2020 through January 2021, the County Collector-Treasurer withheld approximately \$109,000 from 2020 real estate and personal property taxes that should have been disbursed to the political subdivisions.

Section 65.610.1, RSMo, requires a county abolishing the township organization to immediately follow the laws in force in relation to counties not having township organization. Section 52.260(3), RSMo, requires the collector in counties not having township organization with taxes levied for any one year that exceeds \$3 million to collect a fee of 1 percent on all state, county, bridge, road, school, back and delinquent, and all other local taxes, to be deducted from the amounts collected.

1.2 Liabilities

The County Collector-Treasurer does not prepare a monthly list of liabilities for the County Collector bank account, and consequently, liabilities are not compared to the reconciled bank balance. The County Collector-Treasurer indicated he does not prepare a list of liabilities because he disburses all of the money collected, which is sufficient to ensure his records were accurate. The reconciled bank balance as of January 31, 2021, was \$200,857 while the list of liabilities totaled \$200,565 in undistributed January 2021 collections and interest, resulting in an unidentified balance (overage) of \$292. The County Collector-Treasurer was unable to identify the differences between liabilities and the reconciled bank balance.

Regular identification and comparison of liabilities to the reconciled bank balance is necessary to ensure accounting records are in balance, all amounts received are disbursed, and money is available to satisfy all liabilities. Differences should be adequately investigated and resolved. Various statutory provisions provide for the disposition of unidentified money.



Dade County
Management Advisory Report - State Auditor's Findings

Recommendations

The County Collector-Treasurer:

- 1.1 Recalculate tax commissions withheld from real estate and personal property taxes since the change in county organization in April 2017, and correct distributions to the various political subdivisions and the General Revenue Fund. The County Collector-Treasurer should also ensure future commission calculations are accurate.
- 1.2 Ensure monthly lists of liabilities are prepared and reconciled timely to the bank account. Any differences between accounting records and reconciliations should be promptly investigated and resolved. In addition, any unidentified money should be disbursed in accordance with state law.

Auditee's Response

- 1.1 *I have corrected the amount of commissions being withheld in the computer system and corrected and disbursed the over withheld commissions to the appropriate political subdivisions.*
- 1.2 *I will consider preparing lists of liabilities to compare to my accounting records and bank account. I am going to wait to investigate and disburse the unidentified overage until the next tax season, because there was a system problem this tax year. There was a problem with online payments in December 2020 that was mostly corrected in January 2021; any missing credit to a tax bill should be identified by the taxpayer during next year's tax season.*

2. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The office collected approximately \$33,000 for civil and criminal process fees, bonds, concealed carry weapon (CCW) permits, commissary sales, and other miscellaneous receipts during the year ended December 31, 2020.

2.1 Bank reconciliations and liabilities

The Sheriff does not prepare bank reconciliations and lists of liabilities monthly. All monthly bank reconciliations for the fees and inmate security accounts for the year ended December 31, 2020, were prepared in January 2021.

The reconciled bank balance for the fee account as of December 31, 2020, was \$6,083. The account included \$5,967 in civil and criminal process fees collected and not disbursed to the county from January 2020 to December 2020 (see section 2.3), and an additional \$87 of undistributed interest, resulting in an unidentified balance (overage) of \$29.

The Sheriff's office did not generate bank account reconciliations for the inmate security account, including a list of deposits in transit, outstanding checks, or adjustments, until requested by auditors on January 29, 2021. The resulting reconciled bank balance as of December 31, 2020, was \$9,877,



Dade County
Management Advisory Report - State Auditor's Findings

which included \$3,552 in liabilities accrued in the account. The unidentified balance remaining in the account (overage) totaled \$6,325.

The Sheriff indicated he does not have adequate staffing in his office to ensure bank reconciliations are performed monthly. Performing monthly bank reconciliations and preparing monthly lists of liabilities helps ensure receipts and disbursements have been properly handled and recorded, and increases the likelihood errors will be identified and corrected timely. Regular identification and comparison of liabilities to the reconciled bank balance is necessary to ensure accounting records are in balance, all amounts received are disbursed, and money is available to satisfy all liabilities. Differences should be adequately investigated and resolved. Various statutory provisions provide for the disposition of unidentified money.

2.2 Receipting, depositing, and transmitting

Procedures for receipting, depositing, and transmitting need improvement. We tested all receipt slips for 4 deposits made into the fee account and 4 deposits made into the inmate security account, totaling \$8,078, using haphazard and judgmental selection from all deposits made for these 2 accounts during the year ended December 31, 2020.

- Receipt slips for civil and criminal process fees are not always issued in numerical sequence. Five receipt slips of the 69 issued from March 6, 2020, through March 23, 2020, June 1, 2020, through July 1, 2020, September 1, 2020, through September 25, 2020, and December 1, 2020, through December 29, 2020, were not issued in numerical sequence.
- Receipts are not always deposited timely or transmitted timely to the County Collector-Treasurer. For example, the Sheriff did not deposit civil and criminal process fee receipts from March 6, 2020, through March 23, 2020, totaling \$474, until June 11, 2020, and fees received for CCW permits from March 6, 2020, through July 7, 2020, totaling \$2,025, were not transmitted to the County Collector-Treasurer until July 9, 2020. Additionally the Sheriff did not deposit inmate receipts from July 2, 2020, through July 30, 2020, totaling \$2,123, to the inmate security bank account until August 28, 2020.

The Sheriff indicated his office does not have adequate staffing to ensure procedures for receipting, depositing, and transmitting are performed monthly. To limit access to the money, he takes deposits to the bank himself.

Failure to implement adequate receipting, depositing, and transmitting procedures increases the risk that loss, theft, or misuse of receipts will occur and go undetected.

2.3 Disbursements

The Sheriff does not disburse some receipts timely as required by state law. During the year ended December 31, 2020, the Sheriff collected civil and



Dade County Management Advisory Report - State Auditor's Findings

criminal process fees totaling \$5,967. The fees were not disbursed to the County Collector-Treasurer until February 2021. The Sheriff also collected commissary sales totaling \$1,779 and board bills and medical fees totaling \$1,260 from January 2020 through May 2020. These receipts were not disbursed to the County Collector-Treasurer until June 2020. Additionally, the Sheriff collected drug testing fees totaling \$200 in December 2020. The fees were not disbursed to the County Collector-Treasurer until March 2021, after we brought this to his attention. The Sheriff indicated he does not have adequate staffing in his office to ensure timely disbursements are made.

Failure to implement adequate disbursing procedures increases the risk that loss, theft, or misuse of receipts will occur and go undetected. Section 50.370, RSMo, requires all county officials who receive fees or any other remuneration for official services to pay such fees monthly to the County Collector-Treasurer. Additionally, pursuant to Section 50.380, RSMo, the Sheriff may be subject to penalties for failure to timely disburse receipts.

2.4 Inmate Prisoner Detainee Security Fund

The Sheriff does not disburse all commissary net proceeds to the county Inmate Prisoner Detainee Security Fund as required by state law. Net proceeds from commissary sales are retained with inmate money in the inmate security bank account. Any amount in the bank account exceeding the inmate money and other liabilities is considered commissary net proceeds. As noted in section 2.1, an unidentified amount of \$6,325 remained in the inmate security bank account as of December 31, 2020. The Sheriff stated he was waiting to turn over the remaining money until he changed commissary vendors in 2021.

Section 221.102, RSMo, requires each county jail to keep revenues from its commissary in a separate account and pay for goods and other expenses from that account, allows retention of a minimum amount of money in the account for cash flow purposes and current expenses, and requires deposit of the remaining money (net proceeds) into the county Inmate Prisoner Detainee Security Fund held by the County Collector-Treasurer.

2.5 CCW Permits

The Sheriff's office collects \$25 for the replacement of a CCW permit, which is not the amount allowed by state law. The Sheriff indicated this was the cost to print a replacement permit.

Section 571.104.6, RSMo, allows the Sheriff to charge a \$10 processing fee for costs associated with replacing a lost or destroyed CCW permit.

Similar conditions previously reported

A similar condition to section 2.1 was noted in our prior 4 audit reports. A similar condition to section 2.2 was noted in our prior 5 audit reports. Similar conditions to section 2.3 and 2.4 were noted in our prior audit report. In addition, Report No. 2018-131, *Follow-up Report on Audit Findings - Dade County* (sections 1.3, 1.4, 1.5, 2.2, 2.3, and 2.4), issued in December 2018,



Dade County
Management Advisory Report - State Auditor's Findings

reported the statuses, at that time, as partially implemented for sections 1.3, 1.5, 2.2, and 2.3, and not implemented for sections 1.4 and 2.4.

Recommendations

The Sheriff:

- 2.1 Ensure monthly bank reconciliations and lists of liabilities are prepared and reconciled timely. Any differences between accounting records and reconciliations should be promptly investigated and resolved. In addition, if any money remains unidentified, the money should be disbursed in accordance with state law.
- 2.2 Issue receipt slips in numerical sequence, deposit receipts timely, and transmit receipts timely to the County Collector-Treasurer.
- 2.3 Disburse receipts timely.
- 2.4 Ensure existing and future commissary net proceeds not necessary to meet cash flow needs or current operating expenses are disbursed to the County Collector-Treasurer for deposit in the Inmate Prisoner Detainee Security Fund.
- 2.5 Ensure the fee amount charged for replacing a lost or destroyed CCW permit is allowed by state law.

Auditee's Response

- 2.1 *I will attempt to be timely on future reconciliations. If any money remains unidentified, we will disburse it in accordance with state law.*
- 2.2 *All manual receipt slips have been discontinued. A computer generated receipt slip is produced and tracked by the software provider. Receipts transmitted to the County Collector-Treasurer are dependent on the timely reconciliation. As stated earlier, I will attempt to be more diligent to complete that task.*
- 2.3 *Disbursements are dependent on the timely reconciliation. As stated earlier, I will attempt to be more diligent to complete that task.*
- 2.4 *The inmate security balance was transmitted to the County Collector-Treasurer in the Spring of 2021. Again, the accurate transmission of these funds depends on the complete closing of the current period that is being remitted.*
- 2.5 *The permit fee that was incorrectly collected will not happen again.*



Dade County
Management Advisory Report - State Auditor's Findings

3. Recorder of Deeds' Bank Reconciliations and Liabilities

Controls and procedures in the Recorder of Deeds' office need improvement. The office collected approximately \$62,000 for recording documents such as marriage licenses, deeds, and other miscellaneous receipts during the year ended December 31, 2020.

The Recorder of Deeds does not prepare bank reconciliations and does not maintain a list of liabilities due to time constraints. As a result, she did not identify a March 2020 distribution error totaling \$894 until January 2021, and the subsequent distributions to correct the error were not completed until February 2021. The distribution error occurred when the Recorder of Deeds inadvertently ran the March distribution report for less than the entire month, so not all March receipts were included.

At our request, the Recorder of Deeds prepared a list of liabilities as of December 31, 2020. The reconciled bank balance as of December 31, 2020, was \$6,791 while the list of liabilities totaled \$6,518, including \$5,431 in undistributed December 2020 collections, \$894 in undistributed March 2020 collections, \$128 in tax liens, and \$65 in interest not distributed. This resulted in an unidentified balance (overage) of \$273. The Recorder of Deeds was unable to identify the differences between liabilities and the reconciled bank balance.

Performing monthly bank reconciliations and preparing monthly lists of liabilities helps ensure receipts and disbursements have been properly handled and recorded, and increases the likelihood errors will be identified and corrected timely. Regular identification and comparison of liabilities to the reconciled bank balance is necessary to ensure accounting records are in balance, all amounts received are disbursed, and money is available to satisfy all liabilities. Differences should be adequately investigated and resolved. Various statutory provisions provide for the disposition of unidentified money.

Recommendation

The Recorder of Deeds prepare monthly bank reconciliations and lists of liabilities and reconcile the list of liabilities to the bank reconciliation. Any differences between accounting records and reconciliations should be promptly investigated and resolved. In addition, any unidentified money should be disbursed in accordance with state law.

Auditee's Response

The March 2020 mistake was made when COVID-19 hit. When I ran my report at the end of the month, I put the wrong times on the report, which caused the error. I believe the \$273 overage has accumulated over several years, probably from running my month end report with specific times that did not include the entire workday. I will research this amount and turn any remaining unidentified amount over to the County Collector-Treasurer. I do not reconcile my bank account. I collect one month and disburse everything out the very next month. I will try to reconcile timely in the future.



4. Recorder of Deeds' Electronic Data Security

4.1 Passwords and user identification

Controls over the Recorder of Deeds' computers are not sufficient. As a result, the office's records are not adequately protected and are susceptible to unauthorized access or loss of data.

The Recorder of Deeds has not established adequate password controls to reduce the risk of unauthorized access to computers and data. The Recorder of Deeds is not required to change her password periodically to help ensure it remains known only to her. In addition, the Recorder of Deeds is not required to have a minimum number of characters in the password. The Recorder of Deeds believed having passwords on the computer software was a sufficient password control.

Passwords are necessary to authenticate access to computers. The security of computer passwords is dependent upon keeping them confidential. However, since passwords do not have to be periodically changed or contain a minimum number of characters, there is less assurance the office is effectively limiting access to computers and data files. Passwords should be unique and confidential and changed periodically to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

4.2 Security controls

The Recorder of Deeds does not have security controls in place to lock her computer after a specified number of incorrect logon attempts. The Recorder of Deeds is the only staff in the office and did not believe this control was necessary.

Logon attempt controls lock the capability to access a computer after a specified number of consecutive invalid logon attempts and are necessary to prevent unauthorized individuals from continually attempting to logon to a computer by guessing passwords. Without effective security controls, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data.

A similar condition was noted in our prior audit report.

Recommendations

The Recorder of Deeds:

- 4.1 Require confidential passwords that contain a minimum number of characters, and are periodically changed to prevent unauthorized access to county computers and data.
- 4.2 Require computers to have security controls in place to lock the computer after a specified number of incorrect logon attempts.



Dade County
Management Advisory Report - State Auditor's Findings

Auditee's Response

I am the only one with access to my computer, so I did not believe these password and security controls were necessary. I will work with my information technology vendor to correct these issues.

Dade County

Organization and Statistical Information

Dade County is a county-organized, third-class county. Dade County was a township-organized, third class county until April 4, 2017, when voters approved the abolishment of the township form of government. The offices of the County Collector and County Treasurer were not separated when the township was abolished, so the County Collector-Treasurer is responsible for the duties of both offices. The county seat is Greenfield.

Dade County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 30 full-time employees and 7 part-time employees on December 31, 2020.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2021	2020
Randy Daniel, Presiding Commissioner	\$	29,080
David Rusch, Associate Commissioner		27,080
Dallas Maxwell, Associate Commissioner		27,080
Carolyn Kile, Recorder of Deeds		40,000
Melinda Wright, County Clerk		40,000
Kaitlin S. Greenwade, Prosecuting Attorney		47,000
Max Huffman, Sheriff		44,000
Gary Banta, County Coroner		13,000
Chrissy Welch, Public Administrator		27,000
Rod O'Connor, County Collector-Treasurer (1), year ended February 28,	45,580	
Annette Black, County Assessor, year ended August 31,		40,000

(1) Includes \$5,580 of commissions earned for collecting city property taxes.



Nicole Galloway, CPA

Missouri State Auditor

Federal Unemployment Funding for COVID-19 Response Through April 2021

Report No. 2021-041

July 2021

auditor.mo.gov

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to summarize the unemployment benefits and relief received by Missouri citizens, government entities, and nonprofit organizations related to the Coronavirus Disease 2019 (COVID-19) emergency from declaration of the emergency through April 2021.

In March 2020, Congress passed several legislative measures signed into law to provide assistance to citizens becoming unemployed due to the COVID-19 emergency. In August 2020, following expiration of a significant program in the initial legislation, the President issued an executive memorandum for a new short-term program. In December 2020, Congress passed another legislative measure signed into law extending provisions set to expire that month and establishing new or modified unemployment assistance programs. In March 2021, Congress passed another legislative measure signed into law extending provisions set to expire that month and establishing new or modified unemployment assistance programs. The unemployment assistance funding is processed through the state's Unemployment Insurance Trust Fund at the Department of Labor and Industrial Relations.

Through April 30, 2021, more than 600,000 Missouri citizens have received assistance totaling more than \$4.9 billion from at least one of the unemployment benefit programs. Also, through that date, approximately 1,700 government entities and nonprofit organizations have received \$30.2 million in emergency unemployment relief. In May, the Governor announced that Missouri would end participation in all pandemic-related unemployment benefits effective June 12, 2021.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
Audit Manager:	Alex R. Prenger, M.S.Acct., CPA, CISA, CFE, CGAP

Federal Unemployment Funding for COVID-19 Response Through April 2021 Executive Summary

Executive Summary

Missouri citizens have received unemployment assistance under the following federal laws enacted or executive action taken in March, August, and December 2020 and March 2021:

- Families First Coronavirus Response Act (Public Law 116-127; H.R. 6201)
- Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136; H.R. 748, as amended)
- Memorandum on Authorizing the Other Needs Assistance Program for Major Disaster Declarations Related to Coronavirus Disease 2019
- Consolidated Appropriations Act, 2021 (Public Law 116-260; H.R. 133)
- American Rescue Plan (ARP) Act of 2021 (Public Law 117-2; H.R.1319)

The Families First Coronavirus Response Act includes the Emergency Unemployment Insurance Stabilization and Access Act of 2020 (EUISAA).¹ That act provides, among other things, (1) emergency administrative grants to states; (2) emergency flexibilities to states related to temporarily modifying certain aspects of their unemployment compensation laws; (3) a short-term waiver of interest payments due and interest accrual on Title XII advances to states; and (4) full federal funding, under certain circumstances, of extended benefits (EB) paid through December 31, 2020. The EUISAA also requires the U.S. Department of Labor to provide technical assistance and guidance to assist states in establishing, implementing, and improving employer awareness of the Short-Time Compensation (STC) program, also known as Shared Work or Work Share. The Consolidated Appropriations Act extends certain EUISAA provisions and STC program benefits to March 14, 2021. The ARP Act extends that date to September 6, 2021.

The CARES Act authorizes the following provisions with changes and extensions authorized by the Continued Assistance Act (part of the Consolidated Appropriations Act) and the ARP Act:²

¹ U. S. Department of Labor, *Advisory: Unemployment Insurance Program Letter No. 13-20*, pages 2-8, issued March 22, 2020. U. S. Department of Labor, *Advisory: Unemployment Insurance Program Letter No. 9-21*, pages 4-5 and 13, issued December 30, 2020. U. S. Department of Labor, *Advisory: Unemployment Insurance Program Letter No. 14-21*, pages 4 and 11, issued March 15, 2021.

² U. S. Department of Labor, *Advisory: Unemployment Insurance Program Letter No. 14-20*, pages 3-6, issued April 2, 2020. U. S. Department of Labor, *Advisory: Unemployment Insurance Program Letter No. 9-21*, pages 6 and 10-12, issued December 30, 2020. U. S. Department of Labor, *Advisory: Unemployment Insurance Program Letter No. 14-21*, pages 5-9, issued March 15, 2021.

Federal Unemployment Funding for COVID-19 Response
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Pandemic Unemployment
Assistance

The CARES Act authorizes the Pandemic Unemployment Assistance (PUA) program, which provides up to 39 weeks of benefits and is available starting with weeks of unemployment beginning on or after January 27, 2020, and ending on or before December 31, 2020.

The program covers individuals who are self-employed, seeking part-time employment, or whom otherwise would not qualify for regular unemployment compensation (UC) or EB under state or federal law or Pandemic Emergency Unemployment Compensation (PEUC). Coverage also includes individuals who have exhausted all rights to regular UC or EB under state or federal law, or PEUC.

The Continued Assistance Act extends the end of the period of applicability for the program, without interruption, to weeks of unemployment ending on or before March 14, 2021. The act increases the maximum number of weeks of PUA benefits from 39 weeks to 50 weeks. The number of weeks available continues to be reduced by any weeks of regular UC and EB that the individual receives with respect to the pandemic assistance period. Individuals may only collect these additional 11 weeks of benefits with respect to weeks of unemployment beginning on or after December 27, 2020.

The ARP Act extends the end of the period of applicability for the program, without interruption, to weeks of unemployment ending on or before September 6, 2021. The maximum number of weeks of PUA benefits increases from 50 weeks to 79 weeks. The number of weeks available continues to be reduced by any weeks of regular UC and EB that the individual receives with respect to the pandemic assistance period. Generally, an individual must have exhausted all entitlement to regular UC, PEUC, and EB before being eligible for PUA. However, the ARP Act provides a "hold harmless" provision for an individual who previously exhausted PEUC and is now receiving PUA, but, because of Section 9016(b), the ARP Act, becomes eligible for additional amounts of PEUC beginning on or after March 11, 2021. States may temporarily continue paying PUA to an individual currently receiving PUA who is newly eligible to receive PEUC due to the additional weeks of PEUC.

Pandemic Emergency
Unemployment Compensation

The CARES Act authorizes the Pandemic Emergency Unemployment Compensation program, which provides up to 13 weeks of benefits and is available for weeks of unemployment beginning after the date on which the state enters into an agreement with the U.S. Department of Labor and ending with weeks of unemployment ending on or before December 31, 2020.

This program covers individuals who: have exhausted all rights to regular UC under state or federal law; have no rights to regular UC under any other state or federal law; are not receiving compensation under the UC laws of Canada; and are able to work, available for work, and actively seeking work. However,

Federal Unemployment Funding for COVID-19 Response
Through April 2021
Executive Summary

states shall offer flexibility in meeting the "actively seeking work" requirement if individuals are unable to search for work because of COVID-19, including because of illness, quarantine, or movement restriction.

Among the requirements of this program is a non-reduction rule, which prohibits states from changing the computation method governing regular UC law in a way that results in the reduction of average weekly benefit amounts or the number of weeks of benefits payable (i.e., maximum benefit entitlement).

The Continued Assistance Act extends the end of the period of applicability for the PEUC program, without interruption, to weeks of unemployment ending on or before March 14, 2021. Individuals receiving PEUC as of the end of the program could continue to collect PEUC if they have remaining entitlement and are otherwise eligible to receive these benefits. However, no PEUC is payable for any week beginning after April 5, 2021. The maximum amount of PEUC benefits increases from 13 times the individual's average weekly benefit amount (WBA) to 24 times the individual's average WBA. Individuals may only collect the additional amount, 11 times their average WBA, with respect to weeks of unemployment beginning on or after December 27, 2020.

The ARP Act extends the end of the period of applicability for the PEUC program, without interruption, to weeks of unemployment ending on or before September 6, 2021. The maximum amount of PEUC compensation that may be established in an individual's account for the benefit year increases from 24 times the individual's average WBA to 53 times the individual's average WBA. No amount of benefits is payable by virtue of the amendments made by the ARP Act with respect to any week of unemployment ending on or before March 14, 2021.

Federal Pandemic Unemployment Compensation

The CARES Act authorizes the Federal Pandemic Unemployment Compensation (FPUC) program, which provides an additional \$600 per week to individuals who were collecting regular UC (including Unemployment Compensation for Federal Employees and Unemployment Compensation for Ex-Servicemembers), PEUC, PUA, EB, STC, Trade Readjustment Allowances, Disaster Unemployment Assistance, and payments under the Self Employment Assistance program. The program is available for weeks of unemployment beginning after the date on which the state enters into an agreement with the U.S. Department of Labor and ending with weeks of unemployment ending on or before July 31, 2020.

The Continued Assistance Act reauthorizes the FPUC program and modifies it to provide \$300 per week in supplemental benefits for weeks of unemployment beginning after December 26, 2020, and ending on or before March 14, 2021. FPUC is not payable with respect to any week during the

Federal Unemployment Funding for COVID-19 Response
Through April 2021
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gap in applicability, that is, weeks of unemployment ending after July 31, 2020 through weeks of unemployment ending on or before December 26, 2020. The ARP Act extends the program at the same weekly benefit level through the week ending on or before September 6, 2021.

Mixed Earners Unemployment Compensation

The Continued Assistance Act authorizes the Mixed Earners Unemployment Compensation (MEUC) program for states that elect to participate. The program provides \$100 each week, in addition to FPUC, to individuals with \$5,000 or more in self-employment income in the previous tax year who are receiving unemployment benefits from a program other than PUA. MEUC is payable beginning with weeks of unemployment no earlier than week ending January 2, 2021, through the week of unemployment ending on or before March 14, 2021. The ARP Act extends that date to September 6, 2021.

Emergency Unemployment Relief for Governmental Entities and Non-profit Organizations

The CARES Act provides for transfers to a state's account in the unemployment trust fund from the Federal Unemployment Account to provide partial reimbursements (generally 50 percent of the amount of payments in lieu of contributions) to state and local governmental entities, certain nonprofit organizations, and federally recognized Indian tribes for weeks of unemployment between March 13, 2020, and December 31, 2020. These partial reimbursements apply to all payments made during this time period, even if the unemployed individual is not unemployed as a result of COVID-19.

The Continued Assistance Act extends the relief to weeks of unemployment ending on or before March 14, 2021. The ARP Act extends that date to September 6, 2021. With this extension, the amount of emergency relief for weeks of unemployment beginning after March 31, 2021, increases from 50 percent of compensation paid to 75 percent.

Waiting Week

Under the CARES Act, states that provide compensation to individuals for their first week of unemployment (i.e., states that do not require a waiting week) and that enter into an agreement with the U.S. Department of Labor will receive 100 percent federal funding for the total amount of regular UC paid to individuals for their first week of regular UC. This funding is available for weeks of unemployment beginning after the date on which the state enters into the agreement and ends with weeks of unemployment ending on or before December 31, 2020.

The Continued Assistance Act extends this benefit through weeks of unemployment ending on or before March 14, 2021. The amount of federal funding for reimbursement under this provision decreases from 100 percent to 50 percent for weeks of unemployment ending after December 31, 2020.

The ARP Act extends this benefit through weeks of unemployment ending on or before September 6, 2021. The act also retroactively re-establishes the

Federal Unemployment Funding for COVID-19 Response
Through April 2021
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amount of federal funding for reimbursement at 100 percent for weeks of unemployment ending after December 31, 2020.

Other Needs Assistance Program³ Through a Federal Emergency Management Agency (FEMA) administered grant for lost wages assistance from the Disaster Relief Fund, a state can provide eligible recipients a \$400 payment per week, which shall reflect a \$300 federal contribution, to eligible claimants from the week of unemployment ending August 1, 2020. The state is responsible for \$100 of the weekly benefit. The President issued the memorandum on August 8, 2020.

This program was available until the Disaster Relief Fund balance reached \$25 billion or for weeks of unemployment ending not later than December 6, 2020, whichever occurred first, at which time the lost wages assistance program would terminate. In Missouri, this program ended in early September 2020. The program allowed states 90 days following the period of assistance for a period of performance to resolve outstanding program issues. Missouri received a 6-month extension for this work in March 2021. The extension expires September 27, 2021.

Assistance Provided
Through April 2021

Through April 30, 2021, more than 600,000 Missouri citizens have received assistance totaling more than \$4.9 billion from at least one of these programs. Also, through that date approximately 1,700 government entities and nonprofit organizations have received \$30.2 million in emergency unemployment relief. In May, the Governor announced that Missouri would end participation in all pandemic-related unemployment benefits effective June 12, 2021.

³ Memorandum on Authorizing the Other Needs Assistance Program for Major Disaster Declarations Related to Coronavirus Disease 2019, August 8, 2020, <<https://trumpwhitehouse.archives.gov/presidential-actions/memorandum-authorizing-needs-assistance-program-major-disaster-declarations-related-coronavirus-disease-2019/>>, accessed June 28, 2021.

Appendix

Federal Unemployment Funding for COVID-19 Response Benefits and Employer Refunds or Credits Through April 30, 2021

Program Name	Benefits/Employer Refunds or Credits Through April 30, 2021 ¹	Number of Citizens Impacted	Start Date ²	End Date ²
Benefits:				
Federal Pandemic Unemployment Compensation	\$ 3,630,424,756	607,330	3/28/2020	9/6/2021
Pandemic Unemployment Assistance	482,085,638	141,019	1/27/2020	9/6/2021
Pandemic Emergency Unemployment Compensation	431,714,881	122,553	3/28/2020	9/6/2021
Temporary Federal Funding of the Waiting Week ⁴	45,413,982	343,335	3/28/2020	9/6/2021
Short-Time Compensation	27,528,366	50,937	3/27/2020	9/6/2021
Federal Funding of Extended Benefits	12,981,048	8,442	5/31/2020	9/6/2021
Mixed Earners Unemployment Compensation	825,810	634	12/27/2020	9/6/2021
Lost Wage Assistance ³	305,765,016	213,795	7/26/2020	9/27/2021
Total Benefits Programs	<u>4,936,739,497</u>			
Refunds or Credits:				
Emergency Relief for Government Entities and Nonprofit Organizations	30,207,154	1,680	3/13/2020	9/6/2021
Total all Programs	<u>\$ 4,966,946,651</u>			

¹ Benefits paid are reported on a cash basis, net of cancellations and recoupment of any overpayments.

² The start and end dates for benefit programs refer to the week of unemployment that is reported by the claimant after the week is over. If a claim is under review because of an issue, the payment for the week will be delayed until the issue is resolved. Issues may include reason for termination, other wages received, availability for work, etc. In May, the Governor announced that Missouri would end participation in all pandemic-related unemployment benefits effective June 12, 2021.

³ The state's portion of this program is not included in the total.

⁴ The number of citizens impacted was incorrectly list in the previous report as 565,783.

Source: Missouri Department of Labor and Industrial Relations



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Political Subdivision Filings May 2021

Report No. 2021-040

July 2021

auditor.mo.gov

Monthly Report on Political Subdivision Filings

May 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 10 political subdivisions required to file a financial report by May 31, 2021, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in May 2021, after their filing deadline. The filing status for these 10 entities is presented in summary on page 3 and by individual entity in Appendix B-E.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Political Subdivision Filings

May 2021

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

This report includes the filing status for the 10 political subdivisions, other than cities, towns, and villages, with a fiscal year end of November 30, 2020. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 10 political subdivisions, 4 filed an annual financial report timely.

This report also includes the filing status for 10 political subdivisions, other than cities, towns, and villages, that filed their financial report in May 2021, after their filing deadline.

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due May 31, 2021

Fiscal Year Ended November 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	Amazonia Levee District	No	
Carroll	Big Bend Levee District	No	
Greene	PWSD 5 Greene County	No	
Holt	Big Tarkio Drainage District	No	
Jefferson	Goldman FPD	Yes	December 29, 2020
Laclede	Lebanon SRD 1 Laclede County	No	
Moniteau	Tipton Rural FPD	Yes	May 28, 2021
New Madrid	Drainage District 29 New Madrid County	Yes	December 16, 2020
St. Charles	PWSD 2 St. Charles County	Yes	April 21, 2021
St. Francois	Leadwood FPD	No	
Total Filed		4	
Total Not Filed		6	

Acronyms:

FPD	Fire Protection District
PWSD	Public Water Supply District
SRD	Special Road District

Appendix B
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due December 31, 2020
 Filed in May 2021

Fiscal Year Ended June 30, 2020

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
St. Louis City	501 Olive CID	Yes	May 24, 2021
	501 Olive TDD	Yes	May 24, 2021
Total Filed		2	

Acronyms:

CID Community Improvement District
 TDD Transportation Development District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due February 28, 2021
 Filed in May 2021

Fiscal Year Ended August 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Adair County NHD	Yes	May 7, 2021
Wayne	PWSD 3 Wayne County	Yes	May 5, 2021
Total Filed		2	

Acronyms:

NHD	Nursing Home District
PWSD	Public Water Supply District

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due March 31, 2021
 Filed in May 2021

Fiscal Year Ended September 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Washington	PWSD 2 Washington County	Yes	May 19, 2021
	Washington County AD	Yes	May 7, 2021
Total Filed		2	

Acronyms:

AD Ambulance District
 PWSD Public Water Supply District

Appendix E
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due April 30, 2021
Filed in May 2021

Fiscal Year Ended October 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Platte	PWSD 3 Platte County	Yes	May 16, 2021
Knox	PWSD 1 Knox County	Yes	May 12, 2021
Lafayette	Wellington-Napoleon FPD	Yes	May 17, 2021
Newton	Hope Valley CID	Yes	May 21, 2021
Total Filed		4	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
PWSD	Public Water Supply District



Nicole Galloway, CPA

Missouri State Auditor

**Monthly Report on Municipal Court
and Revenue Filings
May 2021**

Report No. 2021-039

July 2021

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings

May 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by May 31, 2021, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for the 2 cities is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in May 2021, after their filing deadline. The filing status for these 80 cities and 9 villages is presented in summary on page 4 and by individual entity in Appendixes B to H.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Municipal Court and Revenue Filings

May 2021

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Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, except counties and school districts, in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 2 cities with a fiscal year end of November 30, 2020, whose financial report was due by May 31, 2021. Of the 2 municipalities, both filed the financial report timely. Of the 2 municipalities required to file an addendum, 1 filed timely. The only municipality required to file a certification filed it timely.



Monthly Report on Municipal Court and Revenue Filings
May 2021
Executive Summary

This report includes the filing status for 80 cities and 9 villages that filed at least one of the items (financial report, addendum, or certification) in May 2021, after their filing deadline. Of these municipalities, 3 filed an annual financial report, 77 filed an addendum, and 31 filed a certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due May 31, 2021

Fiscal Year Ended November 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lafayette	City of Mayview	Yes	February 18, 2021	No	n/a
St. Louis	City of Florissant	Yes	May 27, 2021	Yes	Yes
Total Filed		2		1	1
Total Not Filed		0		1	0
Total n/a		0		0	1

n/a Entities without a municipal judge are not required to file a certification.

Appendix B
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2020
Filed in May 2021

Fiscal Year Ended December 31, 2019

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Audrain	Village of Rush Hill	**	April 26, 2021	Yes	n/a
Callaway	City of Holts Summit	**	June 25, 2020	Yes	Yes
Daviess	City of Gallatin	**	June 30, 2020	Yes	n/a
Franklin	City of Gerald	***	September 14, 2020	Yes	n/a
Greene	City of Walnut Grove	***	July 7, 2020	Yes	No
Harrison	City of Ridgeway	***	July 14, 2020	Yes	n/a
Lincoln	City of Winfield	**	June 24, 2020	Yes	Yes
Platte	City of Edgerton	**	April 6, 2020	Yes	n/a
Ralls	City of Center	**	May 28, 2020	Yes	n/a
Schuyler	City of Greentop	**	June 25, 2020	Yes	n/a
Scott	Village of Kelso	***	August 17, 2020	Yes	n/a
Shannon	City of Birch Tree	No		Yes	n/a
St. Louis	City of Crystal Lake Park	**	June 9, 2020	Yes	No
	Village of Westwood	***	August 7, 2020	Yes	No
Sullivan	City of Green City	**	June 22, 2020	Yes	n/a
Total Filed		0		15	2

** Filed by June 30, 2020.

*** Filed after June 30, 2020, but before May 2021.

n/a Entities without a municipal judge are not required to file a certification.

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due September 30, 2020
Filed in May 2021

Fiscal Year Ended March 31, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Bates	City of Butler	**	September 4, 2020	**	Yes
Camden	Village of Sunrise Beach	**	September 9, 2020	No	Yes
Clark	City of Kahoka	**	August 6, 2020	Yes	n/a
Lafayette	City of Lexington	**	July 29, 2020	Yes	Yes
Moniteau	City of California	**	September 14, 2020	Yes	n/a
Montgomery	Village of Rhineland	***	October 22, 2020	Yes	n/a
Pike	Village of Eolia	**	April 22, 2020	Yes	n/a
Scott	City of Chaffee	**	September 3, 2020	Yes	**
	City of Oran	***	October 19, 2020	Yes	n/a
St. Louis	City of Rock Hill	**	September 25, 2020	***	Yes
Total Filed		0		7	4

** Filed by September 30, 2020.

*** Filed after September 30, 2020, but before May 2021.

n/a Entities without a municipal judge are not required to file a certification.

Appendix D
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due October 31, 2020
Filed in May 2021

Fiscal Year Ended April 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lewis	City of La Grange	**	September 24, 2020	**	Yes
Mississippi	City of Charleston	**	January 23, 2021	Yes	Yes
New Madrid	City of Portageville	**	June 9, 2020	Yes	**
	City of Risco	**	October 20, 2020	Yes	No
Osage	City of Linn	***	December 16, 2020	Yes	n/a
Total Filed		0		4	2

** Filed by October 31, 2020.

*** Filed after October 31, 2020, but before May 2021.

n/a Entities without a municipal judge are not required to file a certification.

Appendix E
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2020
Filed in May 2021

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual			
		Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Adair	City of Novinger	***	January 7, 2021	Yes	n/a
Barry	City of Washburn	**	December 28, 2020	Yes	n/a
Barton	City of Lamar	**	December 16, 2020	Yes	No
Chariton	City of Keytesville	**	July 17, 2020	Yes	n/a
	City of Salisbury	**	December 16, 2020	Yes	n/a
Dunklin	City of Holcomb	***	January 27, 2021	Yes	No
	City of Senath	**	December 28, 2020	Yes	Yes
Gasconade	City of Owensville	***	January 19, 2021	Yes	n/a
Greene	City of Battlefield	**	October 20, 2020	Yes	Yes
Holt	Village of Big Lake	**	November 25, 2020	Yes	n/a
Howard	City of Glasgow	**	December 15, 2020	Yes	n/a
Howell	City of Mountain View	**	December 29, 2020	Yes	**
Iron	City of Ironton	**	December 31, 2020	Yes	n/a
Jasper	City of Carthage	**	December 18, 2020	Yes	Yes
Jefferson	City of Hillsboro	**	September 8, 2020	Yes	n/a
Johnson	City of Holden	***	March 10, 2021	Yes	n/a
Lafayette	City of Waverly	**	July 17, 2020	Yes	n/a
Marion	City of Hannibal	**	December 16, 2020	Yes	**
Montgomery	City of Middletown	**	December 23, 2020	Yes	n/a
	City of New Florence	**	December 11, 2020	**	Yes
Morgan	City of Stover	**	November 5, 2020	Yes	n/a
New Madrid	City of Gideon	***	March 30, 2021	Yes	**
	City of Howardville	**	December 4, 2020	Yes	Yes
	City of Lilbourn	**	December 29, 2020	Yes	n/a
	Village of Catron	**	December 31, 2020	Yes	n/a
Newton	City of Granby	**	July 22, 2020	Yes	Yes
Nodaway	City of Burlington Junction	**	December 29, 2020	Yes	n/a
Pemiscot	City of Hayti	**	December 18, 2020	Yes	Yes
Phelps	City of Newburg	**	November 9, 2020	Yes	n/a
Platte	City of Riverside	**	December 9, 2020	***	Yes
Pulaski	City of Crocker	**	December 28, 2020	Yes	No
Randolph	City of Clark	**	October 30, 2020	Yes	n/a
Ray	City of Lawson	**	December 31, 2020	Yes	Yes
	City of Wood Heights	***	January 20, 2021	Yes	n/a
Scott	City of Benton	***	January 20, 2021	Yes	n/a
St. Charles	City of Lake St. Louis	**	December 28, 2020	Yes	**
St. Francois	City of Bismarck	***	January 6, 2021	Yes	Yes
St. Louis	City of Charlack	Yes	May 13, 2021	***	**
	City of Eureka	**	December 28, 2020	**	Yes
Stone	City of Crane	***	February 24, 2021	Yes	Yes

Appendix E
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2020
Filed in May 2021

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Warren	City of Warrenton	**	December 16, 2020	Yes	Yes
Webster	City of Rogersville	***	January 21, 2021	**	Yes
Total Filed		1		37	14

** Filed by December 31, 2020.

*** Filed after December 31, 2020, but before May 2021.

n/a Entities without a municipal judge are not required to file a certification.

Appendix F
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due February 28, 2021
Filed in May 2021

Fiscal Year Ended August 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Taney	City of Forsyth	**	March 1, 2021	Yes	Yes
Total Filed		0		1	1

** Filed by February 28, 2021.

Appendix G
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due March 31, 2021
Filed in May 2021

Fiscal Year Ended September 30, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Barry	City of Exeter	**	October 8, 2020	Yes	Yes
Camden	City of Camdenton	***	April 13, 2021	Yes	n/a
Franklin	City of Sullivan	**	January 20, 2021	Yes	Yes
Henry	City of Urich	***	April 30, 2021	Yes	n/a
Jackson	City of Buckner	**	March 25, 2021	Yes	Yes
	City of Sugar Creek	**	March 30, 2021	Yes	Yes
Jefferson	City of Festus	**	March 23, 2021	Yes	n/a
Lafayette	City of Concordia	**	February 24, 2021	Yes	Yes
Linn	City of Brookfield	Yes	May 18, 2021	Yes	n/a
Ozark	Village of Theodosia	**	March 18, 2021	Yes	n/a
Pike	City of Bowling Green	**	March 11, 2021	Yes	n/a
St. Louis	City of Clayton	**	March 29, 2021	**	Yes
Stoddard	City of Advance	**	January 26, 2021	Yes	Yes
Stone	City of Branson West	**	March 31, 2021	**	Yes
Total Filed		1		12	8

** Filed by March 31, 2021.

*** Filed after March 31, 2021, but before May 2021.

n/a Entities without a municipal judge are not required to file a certification.

Appendix H
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due April 30, 2021
Filed in May 2021

Fiscal Year Ended October 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cass	City of Raymore	Yes	May 10, 2021	No	No
Jasper	City of Webb City	**	April 30, 2021	Yes	**
Total Filed		1		1	0

** Filed by April 30, 2021.

The seal of the Missouri State Auditor is a circular emblem. It features a central shield with a balance scale and a plow. Above the shield is an eagle with spread wings. The text "SEAL OF THE STATE AUDITOR" is written in a circle around the top, and "MISSOURI 1820 1892" is written around the bottom. The phrase "UNDER THE STAND DIVIDED" is written across the middle of the seal.

Nicole Galloway, CPA

Missouri State Auditor

Henry County

Report No. 2021-038

July 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Henry County

Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney has not adequately segregated accounting duties and does not perform a documented supervisory review of detailed accounting records and transmittals. The Prosecuting Attorney has not established adequate procedures for recording receipts.
Sheriff's Controls and Procedures	The Sheriff's office does not always record or correctly record the method of payment on receipt slips issued for the fee account. The Sheriff's office does not prepare adequate bank reconciliations for the inmate commissary account. The Sheriff's office has not established procedures to follow up on outstanding checks and other reconciling items. The Sheriff's office has not performed a physical inventory of all seized property.
Electronic Data Security	The County Clerk, Prosecuting Attorney, and County Collector-Treasurer have not established adequate password controls to reduce the risk of unauthorized access to computers and data. The County Clerk, County Collector-Treasurer, Sheriff, and County Assessor do not have security controls in place to lock computers after a certain number of incorrect logon attempts.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Henry County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

County Commission
and
Officeholders of Henry County

We have audited certain operations of Henry County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2019. The objectives of our audit were to:

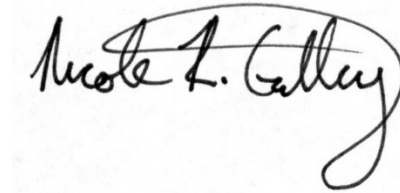
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal control that is significant to the audit objectives and assessed the design and implementation of such internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) no significant noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Henry County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Senior Director:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	Julie A. Moulden, MBA, CPA
In-Charge Auditor:	Tessa Rusatsi, CPA
Audit Staff:	Syed Umar Ali, MAcc
	Philip V. Osadchuk, MAcc
	Terese Summers, MSAS, CPA

Henry County Management Advisory Report State Auditor's Findings

1. Prosecuting Attorney's Controls and Procedures

Controls and procedures in the Prosecuting Attorney's office need improvement. Office personnel collected approximately \$54,000 in bad check and court-ordered restitution and fees during the year ended December 31, 2019.

1.1 Segregation of duties

The Prosecuting Attorney has not adequately segregated accounting duties and does not perform a documented supervisory review of detailed accounting records and transmittals. The assistant is primarily responsible for receiving, recording, and transmitting receipts. The Prosecuting Attorney does not perform documented reviews of accounting and transmittal records to ensure receipts are properly recorded and transmitted.

Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, and transmitting receipts. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and transmittal records are essential and should include comparing daily receipt activity to transmittals.

1.2 Receipt recording

The Prosecuting Attorney has not established adequate procedures for recording receipts. We reviewed all 45 manual receipt slips issued for September 2019 and identified the following concerns:

- The Prosecuting Attorney does not reconcile manual receipt slips issued to the two case management systems to ensure all receipt slips are recorded in both systems. Two receipt slips totaling \$200 were not recorded to either system and another receipt slip for \$633 was only recorded to one of the systems. In addition, receipts recorded in these systems during the year ended December 31, 2019, totaled \$56,394 in one system and \$54,396 in the other system, for a difference of \$1,998.
- The Prosecuting Attorney does not account for the numerical sequence of transaction numbers in the case management systems. Three transaction numbers were missing in one system and another transaction number was missing in the other system. These transactions were likely voided or deleted. In addition, 3 transaction numbers were not in numerical sequence in one case management system. The Office Manager indicated the office's procedure when voiding a transaction number with a data entry error is to issue a new transaction number with the date from the original transaction.

Failure to implement adequate recording procedures increases the risk that loss, theft, or misuse of money will occur and go undetected.



Henry County
Management Advisory Report - State Auditor's Findings

Similar conditions
previously reported

Similar conditions were noted in our 3 prior audit reports. In addition, Report No. 2016-043, *Follow-Up Report on Audit Findings - Henry County* (sections 7.1 and 7.2), issued in July 2016, reported the status, at that time, as partially implemented for section 7.1 and implemented for section 7.2.

Recommendations

The Prosecuting Attorney:

- 1.1 Segregate accounting duties or ensure independent or supervisory reviews of detailed accounting and transmittal records are performed and documented.
- 1.2 Perform reconciliations between the manual receipt slips and the case management systems on a periodic basis. Any differences should be investigated and resolved in a timely manner. In addition, the Prosecuting Attorney should account for the numerical sequence of transactions numbers in the case management systems and evaluate the need to maintain two systems.

Auditee's Response

- 1.1 *As we have noted in our responses to previous audits, we do not have adequate personnel to segregate duties as recommended. We have committed to provide maximum service to the public by being open during the lunch hour which often means there is only one person in the office to perform all of the duties.*

As to the recommendation about supervisory reviews, the auditor suggested a simple procedure to document the supervisory reviews we have been doing and either the Prosecuting Attorney or the office manager will initial all account adjustments.

- 1.2 *We believe we have improved our procedures for receipting money since the last audit. The problems noted in the report were the product of simple human error and not a result of a procedural weakness. We will try to improve the documentation of reconciliations between manual and case management system records. We intend to continue to phase out the use of the Dennis Jones case management system towards the goal of using only the Karpel case management system.*

**2. Sheriff's Controls
and Procedures**

Controls and procedures in the Sheriff's office need improvement. Office personnel collected approximately \$427,000 for civil paper service, prisoner board, commissary commissions, and other miscellaneous receipts during the year ended December 31, 2019.

2.1 Fee account receipting,
recording, and depositing

The Sheriff's office does not always record or correctly record the method of payment on receipt slips issued for the fee account. For the week ended October 26, 2019, the method of payment was not recorded on one receipt



Henry County Management Advisory Report - State Auditor's Findings

slip and the method of payment was not recorded correctly on another receipt slip. In addition, during our cash count conducted on June 12, 2020, the method of payment was not recorded on 3 of 4 receipt slips reviewed. As a result, the composition of receipts cannot be reconciled to the composition of deposits.

Failure to implement adequate receipting, recording, and depositing procedures increases the risk that loss, theft, or misuse of money received will occur and go undetected.

2.2 Inmate commissary account bank reconciliations and liabilities

The Sheriff's office does not prepare adequate bank reconciliations for the inmate commissary account. In addition, a monthly list of liabilities is not prepared to reconcile to the inmate commissary account balance.

The Sheriff does not perform procedures to identify outstanding checks, deposits in transit, and other reconciling items. As a result, the bank balance is not reconciled to the book balance. As of August 31, 2020, the bank balance was \$20,977 and the book balance was \$17,077, for a difference of \$3,900. At our request, the Sheriff generated a list of inmate balances (liabilities) that agreed to the book balance. We identified outstanding checks totaling \$4,462 and deposits in transit totaling \$220 and calculated the adjusted bank balance of \$16,735 at August 31, 2020, resulting in a shortage of \$342.

Performing adequate monthly bank reconciliations helps ensure accurate records are kept and increases the likelihood errors will be identified. Monthly lists of liabilities should be prepared and reconciled to the available cash balance to ensure sufficient cash is available for the payments of amounts due and all money in the bank can be identified. Prompt follow up on discrepancies is necessary to resolve errors.

2.3 Outstanding checks and other reconciling items

The Sheriff's office has not established procedures to follow up on outstanding checks and other reconciling items.

As of August 31, 2020, 380 checks totaling \$3,988 had been outstanding for the inmate commissary account for more than a year. For the fee account, 20 debit journal entries totaling \$6,993 and 20 credit journal entries totaling \$6,993 were made during 2017 and 2018, but remained as reconciling items on the bank reconciliation report as of December 31, 2019. The Sheriff indicated these journal entries are created when his office voids checks and he was not sure why they remained on the reconciliation report.

Procedures to routinely follow up on outstanding checks are necessary to prevent the accumulation of money in the inmate commissary account and to ensure the checks are appropriately reissued to the payee or the money is disbursed as otherwise provided by state law. Failure to resolve reconciling



Henry County Management Advisory Report - State Auditor's Findings

items timely in the fee account increases the risk that other errors or misstatements will not be detected and corrected timely.

2.4 Seized property

The Sheriff's office has not performed a physical inventory of all seized property.

Considering the often sensitive nature of seized property, adequate internal controls, including physical inventories, are essential to ensure seized property is accounted for properly and to reduce the risk of loss, theft, or misuse of the property.

Similar conditions previously reported

Similar conditions to sections 2.2, 2.3, and 2.4 were noted in our prior audit report. In addition, Report No. 2016-043, *Follow-Up Report on Audit Findings - Henry County* (sections 4.1, 4.4, and 4.6), issued in July 2016, reported the status, at that time, as partially implemented for sections 4.1 and 4.4 and not implemented for section 4.6.

Recommendations

The Sheriff:

- 2.1 Indicate the method of payment on all receipt slips and reconcile the composition of receipts to the composition of deposits.
- 2.2 Ensure adequate monthly bank reconciliations are prepared using outstanding checks, deposits in transit, and other reconciling items. In addition, prepare a monthly list of liabilities and reconcile the listing to the available cash balance. Any differences between accounting records and reconciliations should be promptly investigated and resolved.
- 2.3 Routinely investigate outstanding checks. Old outstanding checks should be voided and reissued to payees that can be readily located. If payees cannot be located, the money should be disposed of in accordance with state law. The Sheriff should also ensure other reconciling items are investigated and resolved timely.
- 2.4 Ensure a periodic inventory is conducted and reconciled to the seized property evidence log, and investigate any differences.

Auditee's Response

- 2.1 *While we are not able to make the method of payment field in QuickBooks mandatory, we will more closely monitor the method of payment when generating the deposit summary report. In addition, we will reconcile the composition of receipts to the composition of deposits.*
- 2.2 *We will continue to make the request of our vendor of the commissary system to incorporate a bank reconciliation report that includes*



Henry County Management Advisory Report - State Auditor's Findings

outstanding checks, deposits in transit, and other reconciling items. In the meantime, we will attempt to perform a manual bank reconciliation. In addition, we have started preparing a list of liabilities monthly, and agreeing it to the book balance.

2.3 *We have cleared outstanding checks through December 17, 2020, in the inmate commissary account. Moving forward, outstanding checks greater than 180 days will be investigated and cleared. In addition, we will work to resolve the other reconciling items (journal entries).*

2.4 *We will continue to complete spot audits of seized property inventory and have made significant headway in reducing our seized property inventory this past year through destruction orders. We will maintain a log of spot audits for future reference. Currently, we do not have enough manpower to complete a full audit of seized property annually.*

3. Electronic Data Security

Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data.

3.1 Passwords

The County Clerk, Prosecuting Attorney, and County Collector-Treasurer have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in the offices of Prosecuting Attorney and County Collector-Treasurer are not required to change passwords periodically and employees in the County Clerk's and Prosecuting Attorney's offices are not required to have passwords with a minimum number of characters in the passwords to help ensure passwords remain known only to the assigned user.

Passwords are necessary to authenticate access to computers. The security of computer passwords is dependent upon keeping them confidential. However, since passwords in certain offices do not have to be periodically changed or contain a minimum number of characters, there is less assurance they are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Passwords should be confidential, changed periodically, and contain a minimum number of characters to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

3.2 Security controls

The County Clerk, County Collector-Treasurer, Sheriff, and County Assessor do not have security controls in place to lock computers after a certain number of incorrect logon attempts. In addition, the County Clerk and County Collector-Treasurer do not have security controls in place to lock computers after a certain period of inactivity.



Henry County Management Advisory Report - State Auditor's Findings

Logon attempt controls lock the capability to access a computer after a specified number of consecutive invalid logon attempts and are necessary to prevent unauthorized individuals from continually attempting to logon to a computer by guessing passwords. Inactivity controls are necessary to reduce the risk of unauthorized individuals accessing an unattended computer and having potentially unrestricted access to programs and data files. Without effective security controls, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data.

Similar conditions previously reported

Similar conditions were noted in our prior audit report. In addition, Report No. 2016-043, *Follow-Up Report on Audit Findings - Henry County* (sections 3.1 and 3.2), issued in July 2016, reported the status, at that time, as implemented for section 3.1 and partially implemented for section 3.2.

Recommendations

The County Commission work with other county officials to:

- 3.1 Require passwords for each employee that are confidential, contain a minimum number of characters, and are periodically changed.
- 3.2 Require county computers have security controls in place to lock each computer after a specified number of incorrect logon attempts and after a certain period of inactivity.

Auditee's Response

The County Commission provided the following responses:

- 3.1 *The County Clerk and County Collector-Treasurer have implemented the recommendations of the Missouri State Auditor's Office. Each employee has a confidential, 10 character password that is changed quarterly.*
- 3.2 *The County Clerk, County Collector-Treasurer, and County Assessor have implemented the recommendations of the Missouri State Auditor's Office. The computers are set up to lock out after three incorrect logon attempts and time out after five minutes of nonuse.*

The Prosecuting Attorney provided the following response:

- 3.1 *We engage the services of a competent IT contactor and regularly consult with this contractor regarding data security. We believe our data security procedures are excellent. We will work with our IT contractor to see if our system will support automatic password changes on our computers.*

Henry County

Organization and Statistical Information

Henry County is a township-organized, third-class county. The county seat is Clinton.

Henry County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 70 full-time employees and 18 part-time employees on December 31, 2019.

In addition, county operations include the Senior Citizens' Services Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2020	2019
Jim Stone, Presiding Commissioner	\$	39,996
Rick Fosnow, Associate Commissioner		36,684
Dale Lawler, Associate Commissioner		36,384
Ronda Ake, Recorder of Deeds		54,662
Rick Watson, County Clerk		54,662
Richard Shields, Prosecuting Attorney		140,667
Kent Oberkrom, Sheriff		58,455
Dain Sisk, County Coroner		21,838
Allen Huff, Public Administrator (1)		185,152
Ann Julian, County Collector-Treasurer (2), year ended March 31,	74,568	
Scott Largent, County Assessor, year ended August 31,		59,232

(1) Includes fees from probate cases. The Public Administrator reported paying \$118,584 in personnel salaries and office expenses from these fees.

(2) Includes \$21,643 of commissions earned for collecting city property taxes.



Nicole Galloway, CPA

Missouri State Auditor

Western Cass Fire Protection District

Report No. 2021-037

July 2021

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Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Western Cass Fire Protection District

Expenditures	The district does not have a formal bidding policy and bids were not solicited during the year ended December 31, 2020, for comprehensive property, liability, and automobile insurance costing \$16,393, and the district did not publish a notice for bids for renovations to a fire station costing \$18,443 and did not maintain any documentation explaining the reason the district selected the higher of the 2 price quotes received for the renovations. The district did not have adequate policies and procedures for use of a debit card, and receipts were not retained for many of the debit card transactions. The district did not always ensure bills were paid timely.
Budgets and Financial Reports	The district's budgets for the years ended December 31, 2020, and 2021, did not include all statutorily required information. The district's financial report filed with the State Auditor's Office in June 2020 for the year ended December 31, 2019, did not include receipts, beginning cash balances, and debt service principal payments, and the district has not filed financial statements in recent years with the Cass County Clerk's office as required by state law.
Volunteer Stipends and Employment Classifications	The district could not provide a Board approved stipend pay rate schedule for volunteer firefighters, and improperly classified the Fire Chief and Secretary as non-employees rather than employees.
Board Training and Sunshine Law	Board members did not always comply with training requirements, and the district did not always comply with requirements of the Sunshine Law.
Electronic Communication Policy	The district has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Capital Assets	The district does not maintain current, complete, and detailed records of capital assets, including land, building, vehicles, equipment, and furniture, and the district does not tag or otherwise identify capital assets as property of the district, or perform an annual physical inventory of district property.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Western Cass Fire Protection District

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Board of Directors
Western Cass Fire Protection District

The State Auditor was petitioned under Section 29.230, RSMo, to audit the Western Cass Fire Protection District. We have audited certain operations of the district in fulfillment of our duties. The district engaged DSWA Certified Public Accountants P.C., to audit the district's financial statements for the years ended December 31, 2019, and 2018. To minimize duplication of effort, we reviewed the report for the year ended December 31, 2018, since the report for the year ended December 31, 2019, had not been completed. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2020. The objectives of our audit were to:

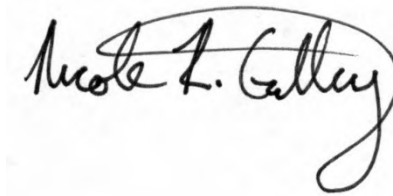
1. Evaluate the district's internal controls over significant management and financial functions.
2. Evaluate the district's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the district, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal control that is significant to the audit objectives and assessed the design and implementation of such internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the district's management and was not subjected to the procedures applied in our audit of the district.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Western Cass Fire Protection District.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is written in a cursive style with a large, looping "G" at the end.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Senior Director:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	John Lieser, CPA
In-Charge Auditor:	Joyce Thomson

Western Cass Fire Protection District

Management Advisory Report

State Auditor's Findings

1. Expenditures

Controls and procedures over district expenditures need improvement. During the year ended December 31, 2020, district expenditures from the general bank account and debit card bank account totaled \$302,785 and \$18,342, respectively.

1.1 Bidding

The district does not have a formal bidding policy and bids were not solicited during the year ended December 31, 2020, for comprehensive property, liability, and automobile insurance costing \$16,393. In addition, the district did not publish a notice for bids for renovations to one fire station costing \$18,443 and did not maintain any documentation explaining the reason the district selected the higher of the 2 price quotes received for the renovations.

Section 321.220(4), RSMo, requires the district to publish notice for bids on purchases of \$10,000 or more. In addition, competitive bidding helps ensure all parties are given an equal opportunity to participate in the district's business. Documented formal bidding procedures provide a framework for economical management of district resources and help ensure the district receives fair value by contracting with the lowest or best bidders. Complete documentation should be maintained for all bids received and reasons noted why the bid was selected.

1.2 Debit card

The district did not have adequate policies and procedures for use of the debit card, and receipts were not retained for many of the debit card transactions. The district established a bank account with a debit card for the Fire Chief to use for various expenses, and the Board authorized transfers to the debit card bank account from the general bank account.

The district's debit card policy did not outline allowable uses, require pre-approval for transactions, or require receipts be submitted to the Board for review. In addition, for 8 of 11 debit card transactions tested totaling \$6,427, the district could not locate the vendor receipts, and documentation supporting how the purchases related to district's operations was not maintained. These transactions included payments related to building improvements (\$4,042), seminars and travel (\$1,172), technology supplies (\$780), and office equipment (\$433).

Complete and detailed written debit card policies and procedures are necessary to provide guidance. Such policies and procedures typically outline appropriate uses, require submission of debit card receipts for comparison to bank statements and retention, and require supervisor or management approval of purchases made.

1.3 Late fees

The district did not always ensure bills were paid timely. For one of 11 expenditures tested from the general account, the district paid the invoice approximately one month after it was due resulting in the district paying \$242 in late fees, representing about 1.5 percent of the invoice total (\$16,393).



Western Cass Fire Protection District
Management Advisory Report - State Auditor's Findings

To prevent unnecessary fees, procedures should be developed to ensure bills are paid timely.

Recommendations

The Board of Directors:

- 1.1 Establish formal bidding policies and procedures, including publication for bids, the bids or quotes received, and justification for bids selected and maintain documentation of decisions made.
- 1.2 Adopt formal policies for the appropriate use of the debit card. In addition, the Board should review and approve transactions, and ensure receipts are maintained for all debit card transactions.
- 1.3 Ensure bills are paid timely.

Auditee's Response

- 1.1 *Section 9 of our "Policy and Procedures Manual" has been updated and revised to include the policy, procedures, and specific methodology for handling the bidding process for projects that will encumber expenses of \$10,000 or more in accordance with Section 321.220(4), RSMo. This will cover not only large projects but ones that will encumber this dollar figure over a period of time. We have already exercised this policy once so far since the audit has begun. We created an RFP for an IT vendor to handle all of our email and document storage. The procedure utilized these procedures and policies to solicit bids, interview potential companies, award the contract, and evaluate services to date. Due to now having a professional IT company handle our document storage, the ability to file and retrieve these types of documents is now in place.*
- 1.2 *Once again, Section 9 of our "Policy and Procedures Manual" has been revised and updated to reflect your recommendations and more for the use of our debit card. The policy reflects what the card can and cannot be used for. Policies for pre-notification of the Board before the expense is incurred are in place. We have an extensive flowchart of how transactions involving the debit card are handled from the moment the transaction is initiated up through how the balance is paid off. The process of how all related receipts and documentation are gathered, scanned, and uploaded to our cloud storage for easier access is outlined.*
- 1.3 *Our Board Treasurer has since set up ACH payment accounts with all of our vendors that are capable of doing so as well as stipend payments to our volunteers and hired staff. Discussions with our CPA and banking officials has resulted in a better understanding of our needs and practices. The only delay anticipated would be if a bill is disputed during the review process for payment. Any vendor or*



Western Cass Fire Protection District
Management Advisory Report - State Auditor's Findings

contractor that is engaged for a "one time" type of service will understand that we will pay the invoice net 30 days.

2. Budgets and Financial Reports

The Board did not prepare complete budgets or financial reports.

2.1 Budgets

The district's budgets for the years ended December 31, 2020, and 2021, did not include all statutorily required information. The budgets did not include a budget summary or debt service information. In addition, the 2020 budget did not include the actual beginning and estimated ending cash balances or a comparative statement of revenues for the 2 preceding years.

Section 67.010, RSMo, requires the budget present a complete financial plan for the ensuing budget year and sets specific guidelines for the format. A complete and well-planned budget, in addition to meeting statutory requirements, can serve as a useful management tool by establishing specific financial expectations for each area of district operations. It also assists in setting tax levies and informing the public about district operations and current finances.

2.2 Financial reports

The district's financial report filed with the State Auditor's Office in June 2020 for the year ended December 31, 2019, included ending cash balances, expenditures, interest payments, and outstanding bonded indebtedness, but did not include receipts, beginning cash balances, and debt service principal payments. In addition, the district has not filed financial statements in recent years with the Cass County Clerk's office as required by state law.

Section 105.145, RSMo, requires each political subdivision to file an annual report of its financial transactions with the State Auditor's Office. In addition, 15 CSR 40-3.030, requires the reports include the beginning and ending fund balances, summaries of receipts and disbursements for the period, and the total bonded indebtedness at the beginning and end of the reporting period. Section 321.180, RSMo, requires fire protection districts to submit a financial statement for the preceding fiscal year to the county clerk by April 1st of each year.

Recommendations

The Board of Directors:

- 2.1 Prepare annual budgets that include all information required by state law.
- 2.2 File complete and accurate financial reports with the State Auditor's Office and Cass County Clerk's office.



Western Cass Fire Protection District
Management Advisory Report - State Auditor's Findings

Auditee's Response

- 2.1 *The formatting of our budgets had been set up by our previous Fire Chief. The Board and the previous Fire Chief did not realize the budgets did not adhere to Section 67.010, RSMo. We have begun working with our current Fire Chief to ensure this statute is adhered to as we move forward.*
- 2.2 *After review with our previous Treasurer, the Board was unaware of our obligation to Section 321.180, RSMo. We have now placed this activity on our "Annual Calendar of Events" that reminds us of obligations such as this one. Our current Treasurer will ensure these reports comply with the aforementioned CSR and RSMo.*

3. Volunteer Stipends and Employment Classifications

The district could not provide a Board approved stipend pay rate schedule for volunteer firefighters, and improperly classified the Fire Chief and Secretary as non-employees rather than employees.

District services are performed by a Fire Chief, Secretary, and volunteer fire fighters. Beginning in November 2020, the district executed written employment agreements with the Fire Chief and Secretary outlining duties to be performed and setting monthly compensation at \$1,000 and \$350, respectively. Volunteer firefighters received monthly stipends of varying amounts based on position if they performed at least 24 hours of station duty and attended 3 trainings during the month. The Fire Chief determined the monthly stipend amounts earned and payable to each firefighter and provided the amounts to the Board for payment. For the year ended December 31, 2020, payments to firefighters ranged from \$60 to \$1,600 and totaled approximately \$13,000.

3.1 Volunteer stipends

The Board provided a worksheet prepared in May 2020 by the former Fire Chief indicating standard stipend amounts for various firefighter position rankings, but we received no information showing the Board approved the stipends or the basis for the amounts.

Under the Fair Labor Standards Act (FLSA), volunteers may be exempt from minimum wage and overtime requirements when the employer pays the volunteers a nominal fee. The Board should consider the requirements of the FLSA and establish an approved stipend pay rate schedule to ensure all firefighters are treated fairly and equitably and stipends are calculated consistently, accurately, and are reasonable.

3.2 Employment classifications

The Board entered into employment contracts with the Fire Chief and Secretary, but did not withhold payroll and income taxes from payments made to these individuals.

Proper classification of employees is necessary to ensure compliance with various state and federal laws and regulations. Internal Revenue Service (IRS)



Western Cass Fire Protection District
Management Advisory Report - State Auditor's Findings

Publication 15-A, Employer's Supplemental Tax Guide, provides that employers must generally withhold and pay income, social security, and Medicare taxes on payments to employees. The failure to withhold and properly report payroll and income taxes for district employees makes the district potentially subject to additional tax liabilities along with penalties and interest. For employees, the IRS requires employers to report compensation on W-2 forms and withhold and remit income and payroll taxes. Similarly, Chapter 143, RSMo, includes requirements for reporting wages and withholding state income taxes.

Recommendations

The Board of Directors:

- 3.1 Consider the requirements of the FLSA and establish an approved stipend pay rate schedule for firefighters.
- 3.2 Ensure all employee compensation paid is subject to proper withholdings and properly reported.

Auditee's Response

- 3.1 *One of the first things we charged our new Fire Chief with was the creation of a new Volunteer Stipend Program. We are anticipating receiving this soon and will adopt it with a resolution once it has been reviewed by our legal counsel.*
- 3.2 *The previous Fire Chief assisted the Board with these matters, and neither he nor the Board were fully aware of employment classifications and reporting/withholding requirements. The Board is now actively taking measures to come into alignment with these requirements. Utilizing IRS Publication 15-A and guidance from our CPA and legal counsel, the Board will ensure classifications are set and all laws and regulations are adhered to.*

4. Board Training and Sunshine Law

Board members did not always comply with training requirements, and the district did not always comply with requirements of the Sunshine Law.

4.1 Board training

Some Board members did not promptly complete required training for fire board members. Two Board members completed training in January 2021, approximately 21 months and 54 months after beginning their service on the Board. Also, one Board member who resigned in January 2021 had not completed the required training after serving approximately 45 months on the Board.

Section 321.162, RSMo, requires all members of the board of directors of a fire protection district "attend and complete an educational seminar or conference or other suitable training on the role and duties of a board member of a fire protection district."



Western Cass Fire Protection District
Management Advisory Report - State Auditor's Findings

4.2 Sunshine law

The district did not always comply with requirements of the Sunshine Law. We identified the following concerns for the 25 Board meetings held from January 8, 2020, through February 17, 2021:

- A meeting agenda was not provided for the meeting held on August 12, 2020.
- Minutes were not provided for the meeting held on October 7, 2020.
- Open meeting minutes did not contain the reasons for going into a closed meeting and the vote of each member for closing a meeting was not documented for the November 19, 2020, December 16, 2020, January 13, 2021, January 20, 2021, and February 17, 2021, meetings.

Section 610.020.1, RSMo, requires public entities to give notice of the time, date, and place of each meeting, and its tentative agenda, to advise the public of matters to be considered. Section 610.020.7, RSMo, requires meeting minutes be maintained as a record of business conducted and to provide an official record of Board actions and decisions. Section 610.022, RSMo, requires public bodies announce the specific reasons allowed by law for going into a closed meeting and to enter the vote and reason into the minutes.

Recommendations

The Board of Directors:

- 4.1 Ensure Board members promptly obtain the required training.
- 4.2 Ensure notices and agendas are provided to advise the public of public meetings and are retained, maintain complete and accurate minutes for all meetings, and ensure specific reasons and votes for closing a meeting are documented in the open minutes.

Auditee's Response

- 4.1 *The previous Fire Chief assisted the Board in understanding the training requirements, and he and the Board believed that if Board members chose not to receive a stipend they did not need the training. Since the previous Fire Chief resigned, the Board has learned this is not accurate. As of this date all of our Board members have received the training except our newest Director who just came on in April. He will soon be enrolled in the training. We are now aware of the 1-year time limit to receive the training regardless of stipend status. This Board has received the state training and is now aware of our responsibilities. In addition, the Board is signed up for the Federal National Incident Management System required training.*
- 4.2 *There were periods of time when the Board Secretary was unable to attend meetings and record minutes, prepare agendas, etc. At these times, Directors would make their best attempts to record minutes on*



Western Cass Fire Protection District
Management Advisory Report - State Auditor's Findings

legal pads which sometimes got lost. This Board has taken steps with our new Secretary to ensure this does not happen again. With our new IT Vendor and document storage protocols, requests will be able to be fulfilled easily. Agendas are made public in a physical format at each fire station as well as on web and social media platforms. This Board is aware of closed meeting policies and the requirements therein.

5. Electronic Communication Policy

The district has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.210(5), RSMo, defines a public record as "document, book, paper, photograph, map, sound recording or other material, regardless of physical form or characteristics, made or received pursuant to law or in connection with the transaction of official business." Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website¹.

To ensure compliance with state law, the Board should develop written policies to address the use of personal email, social media and message accounts, and management and retention of electronic communications.

Recommendation

The Board of Directors develop written records management and retention policies to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division Electronic Communications Guidelines.

Auditee's Response

This Board is drafting this policy right now with input from our IT Vendor and legal counsel. It will be adopted by resolution and included in our "Policy and Procedures Manual." In addition, policies are being written addressing the procedures for maintaining and purging of required documents.

6. Capital Assets

The district does not maintain current, complete, and detailed records of capital assets, including land, building, vehicles, equipment, and furniture.

¹ Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed March 31, 2021.



Western Cass Fire Protection District
Management Advisory Report - State Auditor's Findings

The district has a list of buildings and vehicles for insurance purposes, but does not have a listing of district equipment or furniture. The district also does not tag or otherwise identify capital assets as property of the district, or perform an annual physical inventory of district property.

Adequate capital asset records are necessary to secure better control over district property and provide a basis for determining proper insurance coverage. Capital asset records should be maintained on a perpetual basis, accounting for property acquisitions and dispositions as they occur, and include a detailed description of the assets such as acquisition cost, descriptions, make and model numbers, and asset identification numbers; the physical location of the assets; and the date and method of disposition of the assets. All capital assets should be identified with a tag or other similar device, and the district should conduct annual physical inventories and compare the results to detailed property records.

Recommendation

The Board of Directors ensure complete and detailed capital asset records are maintained, assets are properly tagged for identification, and annual physical inventories are performed and compared to detailed records.

Auditee's Response

The District has historically been very poor in regard to tracking inventory and assets. This Board is working with the new Fire Chief to establish such things as bar code inventory and tracking systems that will allow us to have this information readily available. This will assist in maintenance, replacement and budget forecasting as well as annual inventory audits.

Western Cass Fire Protection District

Organization and Statistical Information

The Western Cass Fire Protection District was incorporated in 1983 and is organized pursuant to Chapter 321, RSMo. The district covers 16 square miles in western Cass County including the City of Cleveland and has 2 fire stations. District personnel consisted of a Fire Chief, secretary, and 8 volunteer firefighters at December 31, 2020.

The elected Board acts as the policy-making body for district operations. Board members serve 6-year terms without compensation. Members of the Board at December 31, 2020, were:

Board of Directors

Name	Title
Tom Reintjes (1)	Chairman
Terry Magelssen	Vice-Chairman
Ed Summer	Treasurer
Sue Hosterman	Director
Kerri VanMeveren	Director

(1) Tom Reintjes resigned from the Board effective January 21, 2021. This seat remained vacant as of March 2021.

Fire Chief

The Interim Fire Chief at December 31, 2020, was Norman Larkey and his monthly compensation was \$1,000. He replaced Bill Franse, who served as Fire Chief until August 2020. Effective February 1, 2021, George Poulignot was appointed as Fire Chief. The Fire Chief's compensation is established by the Board of Directors.

Financial Activity

A summary of the district's financial activity for the year ended December 31, 2020, prepared by the State Auditor's Office using district bank statements follows:



Western Cass Fire Protection District
Organization and Statistical Information

Western Cass Fire Protection District
Schedule of Receipts, Disbursements, and Changes in Cash
Year Ended December 31, 2020

	General Account	Debit Card Account	Debt Reserve Account	Certificates of Deposit	Total
RECEIPTS	\$ 365,601	38	0	356	365,995
DISBURSEMENTS	302,785	18,342	0	0	321,127
RECEIPTS OVER (UNDER) DISBURSEMENTS	62,816	(18,304)	0	356	44,868
OTHER FINANCING SOURCES (USES)					
Transfer in	5,309	18,400	27,404	0	51,113
Transfer out	40,704	500	9,909	0	51,113
Total Other Financing Sources (Uses)	(35,395)	17,900	17,495	0	0
CASH, JANUARY 1, 2020	129,046	860	110,471	42,427	282,804
CASH, DECEMBER 31, 2020	\$ 156,467	456	127,966	42,783	327,672



Nicole Galloway, CPA

Missouri State Auditor

Office of State Treasurer

Report No. 2021-036

June 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Office of State Treasurer

Background

The Office of State Treasurer is an elective office as provided in the Missouri Constitution. The duties of the State Treasurer as defined by Article IV Section 15 are to be the custodian of all state funds; to determine the amount of state monies not needed for current operating expenses; and to invest such monies in interest-bearing time deposits at Missouri banking institutions selected by the State Treasurer and approved by the Governor and State Auditor, short-term U.S. government securities, or certain allowable commercial paper and banker's acceptances.

The Office of State Treasurer operates in four major functional areas (1) accounting and banking services, (2) general and administrative services, (3) investments and deposit programs, and (4) unclaimed property.

Findings

The audit identified no significant deficiencies in internal controls, no significant noncompliance with legal provisions, and no significant deficiencies in management practices and procedures. No findings resulted from this audit.

In the areas audited, the overall performance of this entity was **Excellent**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Office of State Treasurer

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Scott Fitzpatrick, State Treasurer
Jefferson City, Missouri

We have audited certain operations of the Office of State Treasurer, in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2020. The objectives of our audit were to:

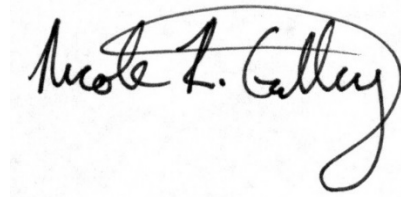
1. Evaluate the office's internal controls over significant management and financial functions.
2. Evaluate the office's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the office, as well as certain external parties; and testing selected transactions. We reviewed receipt, disbursement, and payroll transactions, and cash and investment activity; and performed sample testing of some of these areas using haphazard and judgmental selection, as appropriate. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the office's management and was not subjected to the procedures applied in our audit of the office.

For the areas audited, we identified (1) no significant deficiencies in internal controls, (2) no significant noncompliance with legal provisions, and (3) no significant deficiencies in management practices and procedures. No findings resulted from our audit of the Office of State Treasurer.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Robert E. Showers, CPA, CGAP
Audit Manager:	Robyn Vogt, M.Acct., CPA, CGAP
In-Charge Auditor:	Nicole Cash, MBA, CFE, CGAP
Audit Staff:	Albert Borde-Koufie, MBA
	Logan J. Vogel

Office of State Treasurer

Organization and Statistical Information

The Office of State Treasurer is an elective office as provided in the Missouri Constitution. The duties of the State Treasurer as defined by Article IV Section 15 are to be the custodian of all state funds; to determine the amount of state monies not needed for current operating expenses; and to invest such monies in interest-bearing time deposits at Missouri banking institutions selected by the State Treasurer and approved by the Governor and State Auditor, short-term U.S. government securities, or certain allowable commercial paper and banker's acceptances.

The Office of State Treasurer operates in four major functional areas (1) accounting and banking services, (2) general and administrative services, (3) investments and deposit programs, and (4) unclaimed property.

The accounting and banking services area (1) maintains a fund accounting system to fulfill a statutory responsibility to keep separate accounts of the funds of the state and to allocate investment interest to funds, (2) maintains ledger controls on fund balances and appropriations to assure that no check is issued that exceeds the lawful appropriated balances, (3) controls receipt of state monies collected by state agencies and deposited in local banks throughout the state, (4) reconciles bank activity to receipt and disbursement activity reflected on the state books, (5) determines the amount of state monies not needed for current operating expenses, and (6) confirms daily disbursements with the bank as certified by the Office of Administration.

The general and administrative services area provides processing support to other areas of the office by (1) operating the central check mail service, (2) controlling and processing outlawed and replacement checks, and (3) processing invoices for office expenditures.

The investments area places state monies not needed for current operating expenses in interest-bearing time deposits, U.S. government and agency securities, commercial paper, banker's acceptances, and repurchase agreements. This area also administers the State Treasurer's statutory linked deposit program and monitors and accounts for the collateralization of state funds.

The Unclaimed Property Division administers Missouri's Unclaimed Property Act (Chapter 447, RSMo). The Unclaimed Property Division is responsible for (1) ensuring unclaimed property is reported, (2) receiving and recording reports of unclaimed property, (3) depositing unclaimed funds to the Abandoned Fund Account Fund, (4) maintaining custody and safekeeping of abandoned or unclaimed physical property, and (5) processing owner claims for abandoned funds or physical property.

Governor Michael L. Parson appointed Scott Fitzpatrick as the forty-seventh State Treasurer, and was sworn in on January 14, 2019. Treasurer Fitzpatrick



Office of State Treasurer Organization and Statistical Information

was elected to a four year term of office in November 2020. His term expires in January 2025.

As of June 30, 2020, the office had 41 full-time positions to assist in the accomplishment of its mission.

Financial Activity

A summary of the office's operating financial activity, cash and investment balances, and investment income is presented in the following Appendixes and in the Notes to the Appendixes.

Appendix A

Office of State Treasurer Statement of Receipts, Disbursements, and Changes in Cash and Investments Year Ended June 30, 2020

STATE TREASURER'S GENERAL OPERATIONS FUND

Receipts	\$ 2,761,729
Disbursements	<u>2,090,682</u>
Receipts Over (Under) Disbursements	<u>671,047</u>
Transfers In ¹	1,900
Transfers Out ²	<u>(895,870)</u>
Receipts Over (Under) Disbursements and Transfers	<u>(222,923)</u>
Cash and Investments, July 1	<u>2,068,243</u>
Cash and Investments, June 30	<u><u>\$ 1,845,320</u></u>

TREASURER'S INFORMATION FUND

Receipts	\$ 697
Disbursements	<u>243</u>
Receipts Over (Under) Disbursements	<u>454</u>
Transfers In	0
Transfers Out	<u>0</u>
Receipts Over (Under) Disbursements and Transfers	<u>454</u>
Cash and Investments, July 1	<u>2,371</u>
Cash and Investments, June 30	<u><u>\$ 2,825</u></u>

CENTRAL CHECK MAILING SERVICE REVOLVING FUND

Receipts	\$ 82,087
Disbursements	<u>70,792</u>
Receipts Over (Under) Disbursements	<u>11,295</u>
Transfers In	0
Transfers Out ²	<u>(9,206)</u>
Receipts Over (Under) Disbursements and Transfers	<u>2,089</u>
Cash and Investments, July 1	<u>13,083</u>
Cash and Investments, June 30	<u><u>\$ 15,172</u></u>

Appendix A

Office of State Treasurer
Statement of Receipts, Disbursements, and Changes in Cash and Investments
Year Ended June 30, 2020

ABANDONED FUND ACCOUNT FUND

Receipts	\$ 85,125,754
Disbursements	<u>40,150,877</u>
Receipts Over (Under) Disbursements	<u>44,974,877</u>
Transfers In ³	4,457,246
Transfers Out ⁴	<u>(57,638,626)</u>
Receipts Over (Under) Disbursements and Transfers	<u>(8,206,503)</u>
Cash and Investments, July 1	<u>34,313,224</u>
Cash and Investments, June 30	<u><u>\$ 26,106,721</u></u>
 Total Cash and Investments, June 30, All Funds	 <u><u>\$ 27,970,038</u></u>

¹ Transfers In consists of net proceeds received from the sale of surplus property.

² Transfers Out generally include payments for fringe benefits and the state's cost allocation plan.

³ Transfers In generally include the receipt of outdated state checks by the Abandoned Fund Account Fund.

⁴ Transfers Out generally include payments for fringe benefits, distribution of excess cash balance of the Abandoned Fund Account Fund to the General Revenue Fund and the State Public School Fund, and distribution of certain unclaimed property values to the Mental Health Trust Fund in accordance with state laws.

The accompanying Notes to the Appendixes are an integral part of this statement.

Appendix B

Office of State Treasurer Comparative Statement of Appropriations and Expenditures

	Year Ended June 30,					
	2020			2019		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
GENERAL REVENUE FUND						
Issuing duplicate/outlawed checks	\$ 3,000,000	2,629,571	370,429	3,000,000	1,888,025	1,111,975
Refunds of excess interest from the linked deposit program	2,500	198	2,302	2,500	208	2,292
Total General Revenue Fund	3,002,500	2,629,769	372,731	3,002,500	1,888,233	1,114,267
STATE TREASURER'S GENERAL OPERATIONS FUND						
Personal service	1,896,299	1,663,277	233,022	1,661,311	1,585,475	75,836
Expense and equipment	355,672	238,840	116,832	270,672	223,501	47,171
Mileage reimbursement	523	0	523	0	0	0
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - expense and equipment	188,565	188,565	0	189,176	189,092	84
Total State Treasurer's General Operations Fund	2,441,059	2,090,682	350,377	2,121,159	1,998,068	123,091
TREASURER'S INFORMATION FUND						
Preparation and dissemination of information or publications, or for refunding overpayments	8,000	243	7,757	8,000	337	7,663
Total Treasurer's Information Fund	8,000	243	7,757	8,000	337	7,663
CENTRAL CHECK MAILING SERVICE REVOLVING FUND						
Personal service	12,923	12,534	389	12,557	12,202	355
Expense and equipment	100,000	58,258	41,742	225,000	67,514	157,486
Total Central Check Mailing Service Revolving Fund	112,923	70,792	42,131	237,557	79,716	157,841

Appendix B

Office of State Treasurer Comparative Statement of Appropriations and Expenditures

	Year Ended June 30,					
	2020			2019		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
ABANDONED FUND ACCOUNT FUND						
Personal service	658,955	573,136	85,819	603,736	577,567	26,169
Expense and equipment	98,600	60,894	37,706	98,600	72,117	26,483
Advertising and auctions	1,475,000	1,244,768	230,232	1,475,000	1,302,452	172,548
Payment of claims for abandoned property transferred by holders to the state	49,000,000	38,218,447	10,781,553	49,000,000	43,372,088	5,627,912
Total Abandoned Fund Account Fund	51,232,555	40,097,245	11,135,310	51,177,336	45,324,224	5,853,112
Total All Funds	\$ 56,797,037	44,888,731	11,908,306	56,546,552	49,290,578	7,255,974

The accompanying Notes to the Appendixes are an integral part of this statement.

Appendix C

Office of State Treasurer Comparative Statement of Expenditures (From Appropriations)

	Year Ended June 30,				
	2020	2019	2018	2017	2016
Salaries and wages	\$ 2,248,947	2,175,245	2,178,205	2,132,503	1,975,562
Travel, in-state	13,217	8,847	5,840	7,970	12,155
Travel, out-of-state	8,671	17,625	16,927	16,941	17,562
Supplies	209,143	227,789	235,495	224,035	238,068
Professional development	25,194	27,206	31,318	24,543	25,167
Communication services and supplies	113,161	101,110	116,255	93,507	90,920
Services:					
Professional	1,075,546	1,099,114	1,082,089	1,328,315	1,071,939
Housekeeping and janitorial	1,980	2,145	1,815	1,980	1,980
Maintenance and repair	84,011	80,621	80,463	78,979	70,556
Equipment:					
Computer	10,610	83,644	28,767	16,968	149,959
Motorized	47,176	0	0	0	0
Office	5,600	5,722	31,658	57,827	17,817
Other	0	1,375	15,473	823	10,882
Debt service ¹	0	0	0	10,000,000	0
Building lease payments	192,981	193,192	185,629	185,113	183,883
Equipment rental and leases	15	0	45	3,470	0
Miscellaneous expenses	4,263	6,622	3,780	4,559	3,029
Refunds	198	208	694	0	290
Program distributions:					
Aid to local governments ¹	0	0	0	2,000,000	0
Abandoned funds claim payments	38,218,447	43,372,088	43,734,033	43,082,600	38,888,067
Replacement of outlawed checks	2,629,571	1,888,025	1,803,708	3,101,374	2,136,558
Total Expenditures	\$ <u>44,888,731</u>	<u>49,290,578</u>	<u>49,552,194</u>	<u>62,361,507</u>	<u>44,894,394</u>

¹ In the fiscal year 2017 budget, the General Assembly moved the appropriation for the state's share of debt service and maintenance payments for the Edward Jones Dome from the Office of Administration to the Office of State Treasurer. At the Office of State Treasurer's request, the appropriation was moved back to the Office of Administration in the fiscal year 2018 budget.

The accompanying Notes to the Appendixes are an integral part of this statement.

Appendix D

Office of State Treasurer Comparative Statement of Funds in Custody of State Treasurer

	June 30,				
	2020	2019	2018	2017	2016
APPROPRIATED FUNDS					
Demand Deposits:					
US Bank	\$ 1,753,729	339,723	190,783	1,006,127	2,718,966
Central Bank	(38,912,763)	(110,197,759)	(63,968,235)	(84,044,969)	(25,848,693)
Wells Fargo Bank	60,005,009	2,503,721	10,103,874	5,384	75,028,840
Commerce Bank	10,758,154	1,141,197	1,168,616	3,611,892	10,843,993
UMB Bank	2,369,409	166,337	107,057	93,945	16,425
Collection bank accounts	2,801,637	2,227,451	2,774,502	2,985,918	3,044,368
Total Demand Deposits	<u>38,775,175</u>	<u>(103,819,330)</u>	<u>(49,623,403)</u>	<u>(76,341,703)</u>	<u>65,803,899</u>
Pooled Investments:					
Time deposits	366,673,666	373,181,821	498,249,439	454,627,838	461,744,279
U.S. government securities	3,419,134,912	2,543,993,000	2,295,041,372	2,367,934,784	2,232,541,484
Commercial paper and banker acceptances	399,392,194	0	0	0	0
Repurchase agreements	1,738,646,000	1,258,562,000	1,166,852,000	780,508,000	1,088,870,000
Total Pooled Investments	<u>5,923,846,772</u>	<u>4,175,736,821</u>	<u>3,960,142,811</u>	<u>3,603,070,622</u>	<u>3,783,155,763</u>
Total Demand Deposits and Pooled Investments	<u>5,962,621,947</u>	<u>4,071,917,491</u>	<u>3,910,519,408</u>	<u>3,526,728,919</u>	<u>3,848,959,662</u>
Special Fund Dedicated Investments:					
U.S. government securities	59,648,576	57,292,398	55,112,253	52,812,899	51,886,441
Donated corporate stock	5,130	5,130	5,130	5,130	5,130
Total Special Fund Dedicated Investments	<u>59,653,706</u>	<u>57,297,528</u>	<u>55,117,383</u>	<u>52,818,029</u>	<u>51,891,571</u>
Total Appropriated Funds	<u>6,022,275,653</u>	<u>4,129,215,019</u>	<u>3,965,636,791</u>	<u>3,579,546,948</u>	<u>3,900,851,233</u>
NONAPPROPRIATED FUNDS					
Demand deposits	<u>13,552,430</u>	<u>12,950,572</u>	<u>13,141,371</u>	<u>13,003,465</u>	<u>12,553,715</u>
Total Nonappropriated Funds	<u>13,552,430</u>	<u>12,950,572</u>	<u>13,141,371</u>	<u>13,003,465</u>	<u>12,553,715</u>
Total Cash and Investments	<u>\$ 6,035,828,083</u>	<u>4,142,165,591</u>	<u>3,978,778,162</u>	<u>3,592,550,413</u>	<u>3,913,404,948</u>

The accompanying Notes to the Appendixes are an integral part of this statement.

Appendix E

Office of State Treasurer

Comparative Statement of Interest Received on Pooled Investments

	Year Ended June 30,				
	2020	2019	2018	2017	2016
INTEREST RECEIPTS					
Appropriated funds	\$ 76,066,140	75,018,369	47,231,264	27,978,208	23,254,495
Total Interest Receipts	\$ 76,066,140	75,018,369	47,231,264	27,978,208	23,254,495

The accompanying Notes to the Appendixes are an integral part of this statement.



Notes to the Appendixes

1. Basis of Presentation

Amounts presented in Appendixes A through E are reported on the budgetary or cash basis of accounting. The budgetary basis recognizes revenues as cash is received and expenditures as cash is disbursed. Missouri issues a Comprehensive Annual Financial Report for each fiscal year ended June 30, in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board. The financial activity of the Office of State Treasurer is included in the Comprehensive Annual Financial Report.

The amounts presented in Appendix A represent receipts, disbursements, transfers, and cash and investment balances of funds that are dedicated to the activities and programs of the office.

The amounts presented in Appendixes B and C represent funds appropriated to the office by the Missouri General Assembly and expended by the office.

The amounts presented in Appendixes D and E represent all funds in the state treasury and all trust funds in the custody of the State Treasurer.

State treasury funds are subject to appropriation; trust funds are not. The appendixes do not include any funds or investments that are not in the custody of the State Treasurer.

2. Cash and Investments

Article IV, Section 15 of the Missouri Constitution establishes the State Treasurer as custodian of all state funds and funds received from the U.S. government. This section further authorizes the State Treasurer to place all such monies on time deposit, bearing interest, in Missouri banking institutions selected by the State Treasurer and approved by the Governor and the State Auditor, or in obligations of the U.S. government or any agency or instrumentality thereof maturing or becoming payable not more than 5 years from the date of purchase. In addition, the State Treasurer may enter into repurchase agreements maturing and becoming payable within 90 days secured by U.S. Treasury obligations or obligations of U.S. government agencies or instrumentalities of any maturity, as provided by law. The State Treasurer may also invest in banker's acceptances issued by domestic commercial banks possessing the highest rating issued by at least 2 nationally recognized statistical rating organizations and in commercial paper, issued by domestic corporations receiving the highest rating issued by at least 2 nationally recognized statistical rating organizations. Investments in bankers acceptances and commercial paper shall mature and become payable not more than 180 days from the date of purchase, maintain the highest rating throughout the duration of the investment and meet any other requirements provided by law. The State Treasurer shall prepare, maintain, and adhere to a written investment policy that shall include an asset allocation plan limiting



Office of State Treasurer
Organization and Statistical Information

the total amount of state money that may be invested in each investment category authorized by law.

Deposits

The State Treasurer maintains approximately 41 demand deposit bank accounts that serve as the state's primary operating accounts, and 83 additional demand deposit bank accounts throughout the state, some with multiple depositing locations, that serve as collection accounts for various state agencies. Cash balances in the state's operating accounts that are not needed for immediate use are invested.

The demand deposit accounts on Appendix D are used to manage the state's daily receipt, disbursement, and transfer activities and to segregate funds available for investing. The demand deposit accounts consist of the following:

Demand Deposit Accounts

	June 30, 2020		June 30, 2019		June 30, 2018	
	Bank Balance (\$)	Number of Accounts	Bank Balance (\$)	Number of Accounts	Bank Balance (\$)	Number of Accounts
US Bank	1,753,729	1	339,723	1	190,783	1
Central Bank	136,164,728	30	31,494,061	30	53,972,648	32
Commerce Bank	10,776,522	8	1,238,809	8	1,293,481	8
Wells Fargo	60,000,000	1	2,500,000	1	10,100,000	1
UMB Bank	2,369,409	1	166,337	1	107,057	1
Collection bank accounts	2,822,166	83	2,242,413	84	2,891,959	101

Banking service agreements on the operating demand accounts allow the State Treasurer to invest outstanding checks up until the checks clear the bank, thereby investing an amount in excess of book balances. Negative balances at June 30 (Appendix D) for any bank's appropriated funds demand deposits represent the book balance net of amounts invested.

The State Treasurer's deposits at June 30, 2020, were entirely covered by federal depositary insurance or by collateral securities held by the custodial banks in the State Treasurer's name.

To protect the safety of state deposits, Sections 30.270 and 110.020, RSMo, require depositaries to pledge collateral securities to secure deposits not insured by the Federal Deposit Insurance Corporation.

Investments

The State Treasurer's investments at June 30, 2020, are listed by type below to give an indication of the level of risk assumed by the state at year end. All investments are insured or registered, or have collateral held by the State Treasurer or a custodial bank in the state's name.



Office of State Treasurer
Organization and Statistical Information

Investments in Custody of State
Treasurer - June 30, 2020

		Reported Amount	Fair Value
Time deposits	\$	366,673,666	366,677,546
U.S. government securities		3,478,783,488	3,495,115,947
Commercial paper		399,392,194	399,933,167
Repurchase agreements		1,738,646,000	1,738,646,000
Other investments		5,130	111,918
Total investments	\$	5,983,500,478	6,000,484,578

Investments are recorded at acquisition cost except "other" investments, which are recorded at par. Investments in time deposits and repurchase agreements are acquired at face value and earn a stated interest rate. Investments in U.S. government securities are acquired at fair value and mature at face value.

4. Special Fund Dedicated
Investments

The State Treasurer is assigned the authority for recording direct investments of special funds in the accounting system. The amounts presented as special fund dedicated investments in the appropriated funds on Appendix D include funds under the control of certain state agencies that represent specific investments made or held by the State Treasurer on behalf of the Pansy Johnson-Travis Memorial State Gardens Trust Fund and the State Public School Fund. The State Treasurer is responsible for purchasing, custodial, income collection, distribution, and record-keeping duties related to the investments of these funds.

The investments of the Pansy Johnson-Travis Memorial State Gardens Trust Fund are maintained in the instruments transferred to the State Treasurer from the previous trustee of the fund. The investment purchases for the State Public School Fund are made in accordance with the instructions of the State Public School Fund investment committee.

The seal of the State Auditor of Missouri is circular. It features a central shield with a balance scale and a plow. Above the shield is an eagle with spread wings. The text "SEAL OF THE STATE AUDITOR" is written in a circle around the top, and "MISSOURI 1820 1892" is written around the bottom. The motto "WE STAND DIVIDED WE FALL" is inscribed on a banner across the shield.

Nicole Galloway, CPA

Missouri State Auditor

Review of Article X,
Sections 16 Through 24,
Constitution of Missouri
Year Ended June 30, 2020

Report No. 2021-035

June 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Conclusions in the review of Article X, Sections 16 through 24

Background

The Constitution of Missouri was amended in 1980 to add Article X, Sections 16 through 24, commonly referred to as the Hancock Amendment. This tax limitation amendment places restrictions on the amount of personal income used to fund state government, and the amount by which fees and taxes can be increased. Mathematical formulas are used by the Office of Administration, Division of Budget and Planning (OA-BP) to determine the relevant threshold amounts each year.

Section 18(a-d) of the Hancock Amendment requires no greater portion of Missourians' personal income (MPI) be used in any future year to fund state government than was the case in fiscal year 1981, except as authorized by a vote of the people.

Section 18(e) requires voter approval before taxes or fees can be increased by the General Assembly beyond a certain annual limit. Based upon the calculation provided by the OA-BP, the relevant annual revenue limit for fiscal year 2020 was \$110 million.

Fiscal Year 2020 Conclusions

For the year ended June 30, 2020, total state revenue was approximately \$6.3 billion under the refund threshold. As a result, no refund is due for the year ended June 30, 2020. This revenue limit has not been exceeded since the year ended June 30, 1999.

In addition, the OA-BP determined based on fiscal notes prepared for each bill by the Committee on Legislative Research - Oversight Division, as a result of general assembly legislative actions, net taxes and fees could decrease by a total of \$5.7 million. The projected net decrease does not include 5 bills for which the Section 18(e) fiscal impact could not be projected. Actual compliance with the Section 18(e) revenue limit can be determined after each tax and fee increase and decrease is fully effective. Since Section 18(e) was added to the Hancock Amendment in 1996, the 2016 legislative session was the only year the limit has been projected to be exceeded.

Because of the nature of this review, no rating is provided.

Review of Article X, Sections 16 Through 24, Constitution of Missouri

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Sarah H. Steelman, Commissioner
Office of Administration
Jefferson City, Missouri

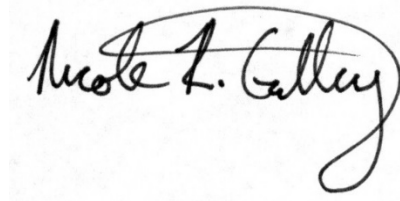
We have conducted a review of revenues of the state of Missouri for the year ended June 30, 2020, and the application to those revenues of Article X, Sections 16 through 24, Missouri Constitution, more commonly referred to as the Hancock Amendment (included as an Appendix). We previously reported on revenues of the state for the years ended June 30, 1982 through 2019. The amendment, which was adopted by the voters of Missouri on November 4, 1980, limits the growth of state revenues collected in any fiscal year. The objectives of this review were to:

1. Evaluate the formulas to calculate the state's revenue limits.
2. Determine the specific items included in total state revenue.
3. Verify the accuracy of the revenue limit computations and compare the limits to total state revenue and projected tax and fee increases from legislative actions.
4. Review the state's overall compliance with the provisions of the amendment.

Our review included only the application of the revenue limit to state revenues and, accordingly, did not include a review of the effects of the amendment on any local governmental unit.

Our methodology to accomplish these objectives included discussions with personnel of the Office of Administration, Division of Budget and Planning, inspecting relevant records and reports compiled by that office, and reviewing data and reports from the statewide accounting system.

The Executive Summary and the Background, Methodology, and Conclusions present our comments and conclusions concerning the state's overall compliance with the provisions of Article X, Sections 16 through 24, Missouri Constitution.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Kim Spraggs, CPA, CGAP
Audit Manager:	Josh Allen, CPA, CIA, CFE, CGAP
Audit Staff:	Kristin A. Clink, MBA, CISA, CFE

Review of Article X, Sections 16 Through 24, Constitution of Missouri

Executive Summary

Executive Summary

The amendment, commonly referred to as the Hancock Amendment, limits annual state revenues, and tax and fee increases.

Total State Revenue (TSR) Section 18(a-d)

Section 18(a-d) of the Hancock Amendment requires no greater portion of Missourians' personal income (MPI) be used in any future year to fund state government than was the case in fiscal year 1981, except as authorized by a vote of the people. The amendment provides for taxpayer refunds of excess revenues.

For the year ended June 30, 2020, total state revenue (TSR) was approximately \$6.3 billion under the refund threshold. As a result, no refund is due for the year ended June 30, 2020. This revenue limit has not been exceeded since the year ended June 30, 1999. Over the last 5 years, the amount of TSR under the refund threshold has ranged from \$3.9 billion to \$6.3 billion.

Tax and fee increases Section 18(e)

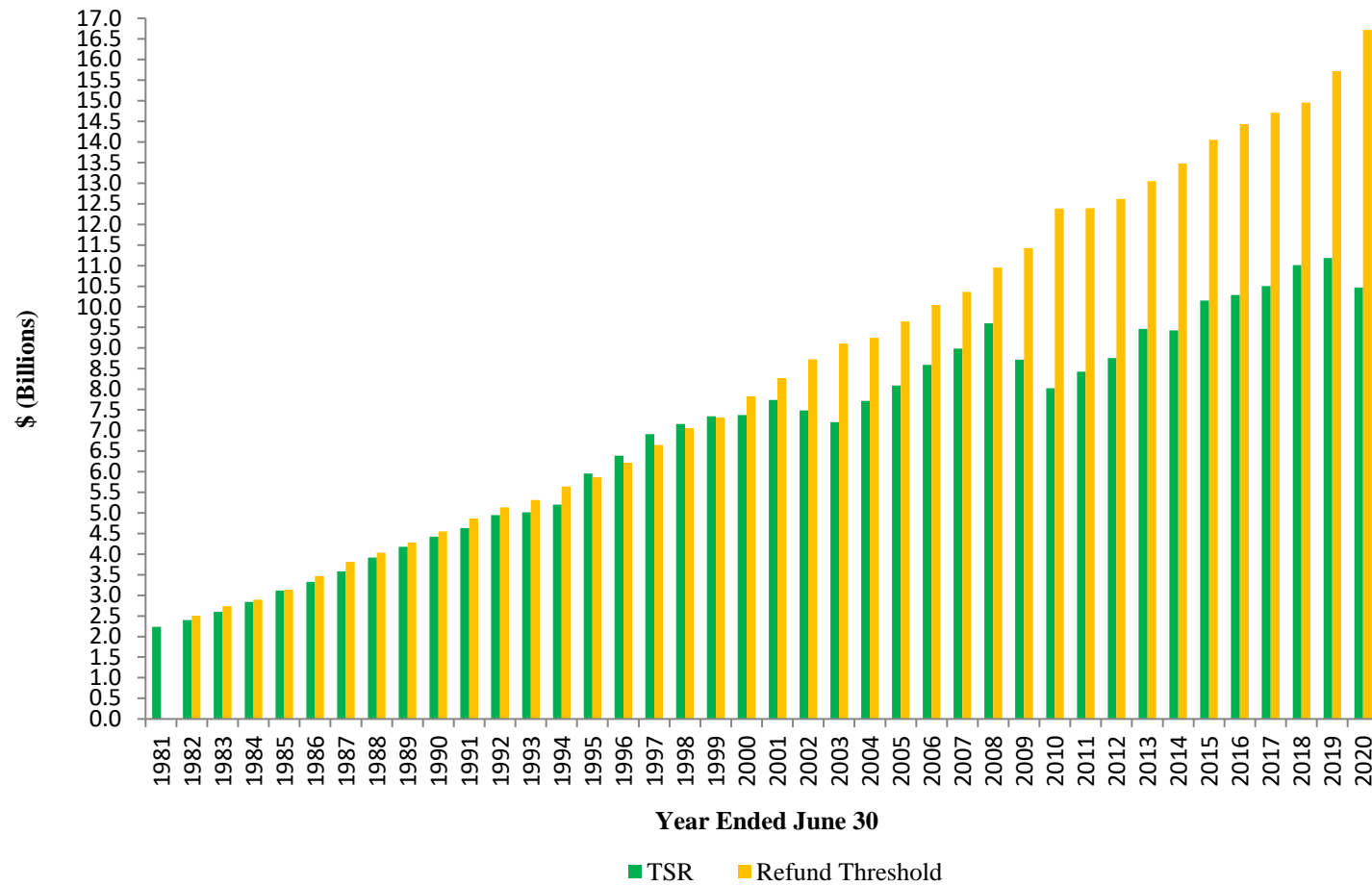
Section 18(e) of the Hancock Amendment states the general assembly shall not increase taxes or fees in any fiscal year, without voter approval, that in total produce new annual revenues greater than \$50 million adjusted annually by the percentage change in the personal income of Missouri for the second previous year, or 1 percent of TSR for the second fiscal year prior to the general assembly's action, whichever is less.

For the year ended June 30, 2020, the Office of Administration, Division of Budget and Planning (OA-BP) determined based on fiscal notes prepared for each bill by the Committee on Legislative Research - Oversight Division, as a result of general assembly legislative actions, net taxes and fees could decrease by a total of \$5.7 million. The projected net decrease does not include 5 bills for which the Section 18(e) fiscal impact could not be projected.

Actual compliance with the Section 18(e) revenue limit is determined by measuring the aggregate actual new annual revenues produced in the first fiscal year each tax and fee increase and decrease is fully effective. Since Section 18(e) was added to the Hancock Amendment in 1996, the 2016 legislative session was the only year the limit has been projected to be exceeded.

A bar graph of TSR compared to the refund threshold follows:

Review of Article X, Sections 16 through 24,
Constitution of Missouri
Graph of Total State Revenue Versus Refund Threshold



Review of Article X, Sections 16 Through 24, Constitution of Missouri Background, Methodology, and Conclusions

On November 4, 1980, the voters of Missouri passed Constitutional Amendment No. 5, which added Article X, Sections 16 through 24 to the Constitution of Missouri. The amendment is commonly referred to as the Hancock Amendment.

This review addresses the components of the amendment that relate to state revenues, primarily the requirements outlined in Section 18(a-d) which limit annual state revenues and Section 18(e) which limits tax and fee increases.

Total State Revenue Section 18(a-d)

Section 18(a-d) of the Hancock Amendment requires annual total state revenue limits. The amendment limits the amount of personal income that may be used to fund state government to no greater than the portion used to do so in 1981, except as authorized by a vote of the people. The amendment provides for taxpayer refunds of excess revenues.

The Office of Administration, Division of Budget and Planning (OA-BP) calculates annual total state revenue (TSR), revenue limits, refund thresholds, and refund amounts.

Calculation

The following table summarizes the calculated TSR, revenue limits, refund thresholds, and refund calculations for the 5 years ended June 30, 2020.

	Year Ended June 30,				
	2016	2017	2018	2019	2020
	(in millions)				
TOTAL STATE REVENUE (TSR)					
Total revenues	\$ 26,737.22	27,249.91	28,525.80	28,560.83	31,217.74
Less excluded revenue	(15,019.33)	(15,326.03)	(16,087.60)	(16,042.97)	(19,503.80)
Less expenditure refunds	(1,459.78)	(1,474.61)	(1,480.78)	(1,391.94)	(1,313.26)
Add refundable tax credits	29.83	53.62	56.15	56.11	62.86
TSR	\$ 10,287.94	10,502.89	11,013.57	11,182.03	10,463.54
 Missouri personal income (MPI)	\$ 252,482.44	257,338.33	261,547.77	274,975.80	292,512.85
Base year ratio (BYR)	x 0.056395	0.056395	0.056395	0.056395	0.056395
Base limit	14,238.75	14,512.60	14,749.99	15,507.26	16,496.26
Judicial article amendment	52.70	53.75	55.90	56.46	57.23
Revenue limit	14,291.45	14,566.35	14,805.89	15,563.72	16,553.49
1 percent adjustment	142.91	145.66	148.05	155.64	165.54
Refund threshold	\$ 14,434.36	14,712.01	14,953.94	15,719.36	16,719.03
 TSR	\$ 10,287.94	10,502.89	11,013.57	11,182.03	10,463.54
Less refund threshold	14,434.36	14,712.01	14,953.94	15,719.36	16,719.03
Over (under) threshold	(4,146.42)	(4,209.12)	(3,940.37)	(4,537.33)	(6,255.49)
1 percent adjustment	0.00	0.00	0.00	0.00	0.00
Refund	\$ 0.00	0.00	0.00	0.00	0.00



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The calculation shows for the year ended June 30, 2020, TSR was approximately \$6.3 billion under the refund threshold. As a result, no refund is due for the year ended June 30, 2020. This revenue limit has not been exceeded since the year ended June 30, 1999.

Revenue limit formula

The OA-BP calculated the 1981 base year ratio of personal income to TSR as 5.6 percent, and uses this ratio to calculate the annual revenue limit.

Section 18(a) establishes the revenue limit formula as follows:

$$\begin{array}{lcl} \text{Revenue limit} & \text{Total state revenue (TSR)} & \text{The greater of MPI in the} \\ \text{for fiscal year} & \text{in FY 1981} & \text{calendar year (CY) prior} \\ \text{(FY) 20XX} = & \frac{\text{CY 1979 Missouri}}{\text{personal income (MPI)}} & \text{to the CY in which} \\ & & \text{appropriations are made} \\ & & \text{for FY 20XX or Average} \\ & & \text{MPI for 3 CYs preceding} \\ & & \text{FY 20XX.} \end{array} \times$$

The formula is composed of two principal parts. The first part of the formula, the base year ratio (BYR), is as follows:

$$\frac{\text{TSR in FY 1981}}{\text{CY 1979 MPI}}$$

The application of this ratio to the second part of the formula (future years' MPI) sets the revenue limit to ensure no greater portion of a future year's personal income will be used to fund state government than was the case at the time of passage of the amendment.

The MPI amounts used in the formula for the base year and subsequent years are reported by the U.S. Department of Commerce (DOC). The OA-BP uses the MPI first officially published by the DOC after the close of the calendar year to calculate the revenue limit for the applicable fiscal year. The OA-BP does not adjust the MPI used in the BYR or the second part of the formula for subsequent adjustments to the MPI by the DOC. Section 17(2) refers to "... total income . . . as defined and officially reported by" the DOC. Even though the amendment does not specifically refer to such adjustments, this wording suggests the revenue limit should be recalculated each time the MPI is adjusted by the DOC. For example, the BYR would be adjusted whenever the CY 1979 MPI is adjusted by the DOC. The use of the initial reporting of MPI provides at least two benefits. First, by having a consistent and unchanging BYR, the state can more easily plan and make appropriate adjustments to stay under the revenue limit. Second, if the initial MPI is subsequently adjusted, retroactive refunds are a possibility. That is, an adjustment to MPI for any prior year (including the base year) could reduce the revenue limit for a prior year below that year's TSR, providing a refund where one previously was not due. Therefore, we find this approach reasonable if it is followed consistently.



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The BYR was calculated by the OA-BP as follows (dollar amounts are in millions):

$$\frac{\$ 2,232.204096}{\$ 39,581.0} = .05639584891$$

In its calculations of the revenue limit, the OA-BP rounded the BYR to .056395. To determine the revenue limit for the fiscal year, this amount is multiplied by the MPI in the calendar year preceding the calendar year in which appropriations were made for the fiscal year or the average MPI for the 3 calendar years preceding the fiscal year. For the fiscal year 2020 revenue limit calculation, the OA-BP used the CY 2018 MPI which was greater than the average MPI for the preceding 3 calendar years.

Adjustments

Section 18(d) provides the revenue limit may be adjusted, "[i]f responsibility for funding a program or programs is transferred from one level of government to another, as a consequence of constitutional amendment, . . . provided that the total revenue authorized for collection by both state and local governments does not exceed that amount which would have been authorized without such a change."

The OA-BP has adjusted the revenue limit for the transfer of deputy circuit clerks from the county payroll to the state payroll under Section 483.245, RSMo, effective on July 1, 1981. In *Kelly v. Hanson*, 959 S.W.2d 107 (Mo. Banc 1997), the Supreme Court held that this adjustment to the revenue limit is appropriate.

Refund threshold

Section 18(b) allows the state to exceed the revenue limit by less than 1 percent before a refund is due. Therefore, to determine the point at which the refund provision takes effect (the refund threshold) the revenue limit is adjusted upward by 1 percent. However, should TSR exceed the refund threshold, all revenues in excess of the revenue limit are subject to refund.

TSR

An integral part in applying the provisions of the amendment to state revenues is to determine what constitutes TSR. The amendment does not specify the methodology to be used to determine TSR. Consequently, procedures to calculate TSR have been established and certain decisions as to items that would be either included or excluded have been made, except for items ruled on by the Attorney General or the Missouri courts.

TSR includes all revenues recorded in the Statewide Accounting System for Missouri (SAM II) and receipted by the state treasurer, which may only be withdrawn pursuant to an appropriation or which stand appropriated by the Constitution of Missouri. Various funds not in the state treasury are not included in TSR. These funds include university local funds; Department of



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Revenue local sales and use tax fund collections; various funds held in trust for inmates, patients, etc.; and funds of various quasi-governmental agencies such as the Board of Public Buildings, the Housing Development Commission, the Higher Education Loan Authority, the Health and Educational Facilities Authority, and the state's retirement and other employee benefit plans. The Hancock Amendment states the composition of TSR is, "defined in the budget message of the governor for fiscal year 1980-81." The funds described above were not addressed in the governor's budget message for that year since the funds were not in the state treasury and not appropriated. Thus, it is reasonable to conclude these funds should not be included in TSR.

From the revenue amounts obtained from SAM II, 8 funds are entirely excluded and 26 types of revenues are excluded to arrive at TSR, as defined in Section 17(1). These excluded funds and revenue types, and other exclusions and limits considered to arrive at TSR are described at Appendix C. A detailed schedule of SAM II revenue, adjustments for excluded funds and revenue types and other exclusions and limits, and resulting TSR for the 5 years ended June 30, 2020, is shown at Appendix A.

Tax and Fee Increases Section 18(e)

A 1996 amendment added Section 18(e) to the Hancock Amendment, which imposes an additional revenue limit on tax and fee increases.

Section 18(e) states the general assembly shall not increase taxes or fees in any fiscal year, without voter approval, that in total produce new annual revenues greater than \$50 million adjusted annually by the percentage change in the personal income of Missouri for the second previous year, or 1 percent of TSR for the second fiscal year prior to the general assembly's action, whichever is less. Sections 18(e) and 23 provide any taxpayer can bring suit in a court of law to enforce the provisions of the Hancock Amendment.

The OA-BP calculates the limits and monitors new legislation for tax and fee increases and decreases for each legislative session.

Calculation

The following table summarizes the OA-BP's annual projected net increases/decreases from legislative actions based on fiscal notes prepared for each bill by the Committee on Legislative Research - Oversight Division, calculated revenue limits, and projected amounts over/under revenue limits for the 5 years ended June 30, 2020.



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		Year Ended June 30,				
		2016	2017	2018	2019	2020
LEGISLATIVE ACTIONS*						
Net tax and fee increases/decreases	\$	Up to 127,712,253	2,272,090	At least (41,321,078)	(61,210,754)	(5,685,865)
REVENUE LIMIT						
By MPI growth	\$	117,529,541	120,291,485	123,479,209	128,134,375	135,719,930
By 1 percent of TSR	\$	94,283,895	101,495,508	102,879,357	105,028,851	110,135,745
Revenue limit (lesser amount)	\$	94,283,895	101,495,508	102,879,357	105,028,851	110,135,745
DIFFERENCE						
Over (under) limit	\$	Up to 33,428,358	(99,223,418)	N/A	N/A	N/A

* Legislative action amounts do not include bills for which Section 18(e) fiscal impact could not be projected.

N/A For fiscal years 2018, 2019, and 2020 the projections showed a net decrease in taxes and fees.

For the year ended June 30, 2020, the OA-BP determined based on fiscal notes prepared for each bill by the Oversight Division, as a result of general assembly legislative actions, net taxes and fees could decrease by a total of \$5.7 million. As noted in the Legislative actions section, the projected net decrease does not include 5 bills for which the Section 18(e) fiscal impact could not be projected. As noted in the Compliance section, actual compliance can be determined after each bill is fully effective. The 2016 legislative session was the only year the limit has been projected to be exceeded.

Revenue limit formula

Section 18(e) establishes the revenue limit as the lesser of (1) \$50 million adjusted annually by the percentage change in MPI for the second previous year, or (2) 1 percent of TSR for the second fiscal year prior to the legislative session.

For fiscal year 2020, the OA-BP calculated the MPI growth limit at \$135.7 million by multiplying the fiscal year 2019 MPI growth limit (\$128.1 million) by the percentage change in the MPI for fiscal year 2018 (5.92 percent). The OA-BP calculated the TSR limit at \$110 million by multiplying the fiscal year 2018 TSR (\$11.0 billion) by 1 percent. The revenue limit was established at the lessor of these amounts, or the TSR limit of \$110 million.

Legislative actions

After each legislative session, OA-BP personnel prepare a spreadsheet to quantify the potential fiscal impact of tax and fee increases and decreases from legislation enacted during the session. In accordance with Section 18(e), the OA-BP includes each House Bill and Senate Bill truly agreed and finally passed during the session, except bills vetoed by the governor and not overridden by the general assembly, and the estimated fiscal impact amount.



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The OA-BP determines estimated Section 18(e) fiscal impact amounts by compiling information and amounts in fiscal notes for each bill. The fiscal notes are prepared by the Oversight Division with input from state agencies and local political subdivisions. In accordance with Section 18(e), the OA-BP compiles an amount for the first fiscal year the bill is fully effective. For most bills with Section 18(e) fiscal impact, the OA-BP determines an increase or decrease amount based on information in the fiscal note. For some bills, the fiscal note indicates the fiscal impact is "unknown." Accordingly, the OA-BP lists "unknown," rather than a dollar amount, in the legislative actions spreadsheet for these bills. OA-BP personnel indicated they did not attempt to develop a more precise estimate for this calculation because in some cases, it is not possible to quantify the potential impact of the legislation. The legislative actions spreadsheet contains a net total tax and fee increase/decrease for all bills combined. That information is compared to the calculated revenue limit to determine potential Section 18(e) compliance. The netting of the tax and fee increases and decreases is reasonable and in compliance with the amendment language.

The OA-BP legislative actions spreadsheet for the fiscal year 2020 legislative session included 28 bills, 10 of which the OA-BP determined had potential Section 18(e) fiscal impact. For 5 of these bills, the Section 18(e) fiscal impact could not be projected.

Compliance

Section 18(e)(4) provides compliance with Section 18(e) shall be measured by calculating the aggregate actual new annual revenues produced in the first fiscal year each individual tax or fee change is fully effective. For the fiscal year 2020 legislative session, actual compliance can be measured after each 2020 legislative session bill is fully effective.

Section 18(e)(5) provides any taxpayer or statewide elected official may bring action under Section 23 of the Hancock Amendment to enforce compliance with the provisions of Section 18(e). For actions brought by any statewide elected official, the Missouri Supreme Court has original jurisdiction. In such enforcement actions, the court will invalidate the taxes and fees that should have received a public vote. The court will order remedies in the amount of excess revenues collected, such as refunds or reductions in future taxes and/or fees.

Conclusions

TSR

For the year ended June 30, 2020, TSR was approximately \$6.3 billion under the refund threshold. As a result, no refund is due for the year ended June 30, 2020. This revenue limit has not been exceeded since the year ended June 30, 1999.

Tax and Fee Increases

For the year ended June 30, 2020, the OA-BP determined based on fiscal notes prepared for each bill by the Oversight Division, as a result of general



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assembly legislative actions, net taxes and fees could decrease by a total of \$5.7 million. The projected net decrease does not include 5 bills for which the Section 18(e) fiscal impact could not be projected.

Actual compliance with the Section 18(e) revenue limit can be determined after each tax and fee increase and decrease is fully effective. Since Section 18(e) was added to the Hancock Amendment in 1996, the 2016 legislative session was the only year the limit has been projected to be exceeded.

Appendix A

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Revenue Source Code	SAM II Revenues	Year Ended June 30,				
		2016	2017	2018	2019	2020
1001	Sales and use tax	\$ 2,109,630,089	2,143,671,908	2,197,128,210	2,236,491,091	2,273,584,127
1003	(8) Parks sales and use tax	46,171,505	46,830,973	47,830,741	48,374,039	49,203,710
1005	(7) Soil and water sales and use tax	46,171,508	46,830,977	47,830,649	48,373,824	49,203,732
1007	General revenue reimbursements - local sales and use tax	2,228,574	2,664,200	2,730,254	3,019,051	2,941,220
1009	(24) Motor vehicle sales tax - Amendment 3	300,926,757	317,332,358	322,920,915	314,346,167	317,211,336
1009	Motor vehicle sales tax	4,722,745	5,401,164	5,203,111	6,050,460	5,721,295
1011	(16) Conservation sales and use tax	115,429,774	117,077,413	119,568,141	120,934,964	123,010,768
1013	(2) Proposition C sales and use tax	906,517,715	918,927,877	938,175,451	949,839,137	966,614,685
1015	Sales and use taxes paid under protest	248,449	1,079,334	36,894	7,580	616,557
1016	(26) Suspense holding	-	-	58,298	40,014	(290,022)
1022	Individual income tax	7,182,257,124	7,331,004,488	7,737,588,497	7,654,451,494	6,958,777,570
1026	Corporate income tax	466,496,555	432,357,927	459,482,248	524,941,269	464,568,224
1033	County foreign insurance tax	247,446,081	280,592,925	310,095,430	293,426,981	293,622,191
1037	Worker's compensation insurance tax	17,156,163	16,720,052	17,416,920	16,976,319	17,217,104
1039	Worker's compensation insurance tax - second injury	106,107,160	101,791,431	102,703,123	99,505,372	96,723,338
1041	Excess lines of insurance tax	30,024,860	33,455,598	34,308,445	35,890,349	39,047,573
1049	Heavy beer tax	7,798,378	7,666,892	7,437,210	7,517,441	7,241,823
1053	Liquor tax	22,844,443	24,012,395	25,088,295	25,892,501	27,653,139
1055	Wine tax	6,205,469	6,184,019	6,405,925	6,317,328	6,104,996
1057	Cigarette tax	83,685,975	79,873,777	75,939,169	72,927,231	72,998,919
1059	Tobacco product tax	19,434,019	20,516,652	21,468,711	21,938,400	23,761,321
1060	(24) Motor vehicle fuel tax - Amendment 3	153,104,463	152,531,806	154,945,469	152,388,593	148,586,796
1060	(3) Motor vehicle fuel tax	172,484,819	171,758,978	174,486,338	171,609,379	167,296,817
1060	Motor vehicle fuel tax	400,332,970	410,393,007	399,068,251	412,515,607	402,542,183
1062	(24) Special fuel non-gas tax - Amendment 3	108,038	109,013	124,213	111,570	97,140
1062	Special fuel non-gas tax	944,100	502,526	295,570	376,208	937,972
1064	Aviation fuel tax	257,088	257,653	258,963	259,216	239,227
1070	Corporation franchise tax	19,512,409	2,743,150	2,240,048	1,614,811	(1,439,144)
1073	Estate tax	56,183	55,785	54,413	7,631	7,648
1074	(12) Bingo tax	1,705,122	1,751,736	1,452,759	1,533,143	1,389,953
1076	(13) Gaming commission gross receipts tax	323,585,514	324,262,046	328,396,438	327,393,773	258,699,167
1080	Real and personal property tax	28,189,016	28,830,339	29,703,452	31,102,787	33,198,922
1082	Delinquent real and personal property tax	2,702,974	2,811,753	3,562,473	2,918,029	3,326,289
1084	Hazardous waste fees	2,331,512	2,721,071	2,875,184	2,834,576	3,561,818
1088	Nursing facility reimbursement allowance	20,891,666	19,522,237	18,238,114	17,955,464	18,048,831
1089	Pharmacy reimbursement allowance	95,736,817	87,380,822	108,168,401	93,338,044	30,235,797
1090	Federal reimbursement allowance	15,806,286	15,567,989	26,077,730	21,750,434	25,829,333
1093	Athletic events tax	154,464	232,140	111,792	109,556	94,096
1094	Ambulance service reimbursement allowance	7,863,496	9,781,742	11,366,127	10,637,791	9,078,330
1095	Surcharges	132,698	105,605	14,729	-	-
1097	Agency collected sales taxes	216,632	204,114	218,335	217,485	196,342
1098	Telecommunications tax	-	7,512,046	-	-	-
1099	Other taxes	91,624	77,086	75,374	55,328	90,345
1100	Professional licenses or permits	26,707,324	28,140,106	24,242,068	30,634,356	27,178,359
1102	Recreational licenses or permits	6,324,511	6,977,269	7,109,470	7,047,875	6,784,840
1106	(24) Motor vehicle licenses or permits - Amendment 3	55,461,349	56,738,706	57,150,515	55,843,654	56,436,342
1106	Motor vehicle licenses or permits	131,250,543	134,957,753	136,690,431	143,127,287	139,370,508
1108	(24) Interstate transportation licenses or permits - Amendment 3	25,644,751	23,865,121	25,801,301	26,631,965	26,124,273
1108	Interstate transportation licenses or permits	56,630,383	52,754,737	57,069,595	60,057,681	57,737,550
1110	(24) Driver's licenses or permits - Amendment 3	8,195,615	7,363,142	8,105,039	7,685,988	6,657,090
1110	Driver's licenses or permits	7,165,485	6,391,039	7,439,702	6,926,116	6,014,869
1112	Land reclamation commission permits	586,109	673,840	757,262	771,316	790,000
1114	Salesman licenses or permits	1,024,810	1,343,560	1,486,950	1,378,800	1,337,635
1116	Vehicle and boat manufacturer and dealer licenses	906,202	944,410	938,393	879,887	1,309,795
1118	Liquor licenses or permits	5,358,359	5,303,962	5,476,918	5,616,612	4,656,836
1120	Gaming commission licenses	1,992,445	2,024,787	1,882,525	1,582,397	2,124,411
1121	Fantasy sports licenses	-	23,446	43	28,999	-
1124	Motor carrier licenses	2,492,555	2,294,927	2,384,911	2,368,584	2,203,274
1126	Hunting and fishing licenses and commission permits	33,011,845	31,988,432	32,628,927	31,809,260	33,422,911
1127	Hunting and fishing special tags	1,356,543	1,094,487	1,063,441	1,125,089	1,122,249
1128	Hazardous waste transporter licenses	343,769	327,114	318,958	324,105	333,280
1130	Water pollution control permits	5,494,736	5,859,232	5,501,402	5,436,904	5,382,151
1132	(24) Overdimension/overweight permits - Amendment 3	9,563,794	9,377,774	9,565,985	9,774,441	11,350,602
1134	Merchant licenses	1,558,949	1,624,958	1,619,808	1,784,454	1,640,099
1136	Tobacco licenses	27,800	27,200	26,700	25,000	24,500
1138	Temporary licenses	525	1,000	2,075	1,725	950
1140	Duplicate plates	1,481,181	1,549,922	1,558,861	1,484,598	1,385,099
1142	Duplicate driver license	1,994,714	2,133,152	2,051,614	1,974,253	1,389,134
1149	(24) Other licenses and permits - Amendment 3	1,277,111	2,221,319	1,297,211	1,330,693	1,484,353

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		2016	2017	2018	2019	2020
1149	Other licenses and permits	3,730,385	3,797,009	3,827,119	3,885,915	4,801,659
1150	Lobbyist registration fees	11,230	11,370	11,420	10,780	10,400
1152	Motorboat fees	12,358,613	12,687,392	12,562,562	12,224,132	13,670,726
1154	Narcotics and dangerous drugs fees	880,086	904,213	926,437	941,585	955,580
1156	Occupational boards exam fees - individual exam fees	843,897	474,928	379,823	379,336	134,359
1160	(24) Non-motor fuel decal fees - Amendment 3	247,609	316,589	326,378	413,348	508,895
1162	Filing fees	19,812,035	19,096,824	19,153,508	19,777,511	20,189,821
1163	Certifying/authenticating fees	55,699	135,395	39,735	45,311	135,822
1164	Transfer fees	33,548	33,376	34,188	32,292	27,948
1165	Service contract registration fee	131,500	129,950	132,450	136,000	146,000
1169	Other registration fees	11,916,069	11,926,930	12,158,837	12,429,855	13,260,705
1172	(13) Fantasy sports operation fees	-	228,935	439,214	616,656	3,041
1174	Asbestos fees	245,555	454,125	641,260	594,897	602,184
1176	Egg license fees	58,646	31,481	33,688	36,863	32,195
1178	Milk control fees	96,454	100,914	108,294	106,344	99,705
1180	Home health care license fees	111,750	121,210	103,132	100,650	107,000
1182	Nursing home license fees	137,660	146,633	138,853	142,386	135,614
1184	Title V emissions fees	7,865,484	6,284,503	6,323,571	6,011,856	5,453,259
1185	Emission fees/non Title V facilities	448,478	416,085	438,997	683,547	387,493
1186	Boarding home license fees	719,001	744,606	715,228	753,068	753,796
1188	Public utilities fees	19,842,506	19,936,400	19,627,829	19,494,691	17,978,489
1190	Hospital license fees	81,871	87,149	83,634	85,610	86,204
1192	Grain warehouse license fees	42,072	64,423	68,966	65,504	65,197
1194	Missouri primacy fees	4,835,262	4,065,366	4,925,394	4,803,338	4,915,365
1198	Transport load fees	11,567,440	11,633,855	11,529,928	13,238,787	16,000,429
1200	Storage tank registration fees	205,110	57,645	48,405	169,650	184,515
1202	Tourist cabin permit fees	179,526	180,454	184,148	183,466	185,113
1206	Solid waste disposal fees	11,764,753	12,282,791	12,831,002	12,953,236	13,216,184
1208	New tire fees	2,217,207	2,276,854	2,125,370	2,435,613	2,464,829
1209	Battery fee	680,264	740,814	746,809	767,512	757,492
1210	Ground water protection fees	693,711	698,748	646,442	633,298	618,465
1211	Radioactive waste transport fee	256,975	210,775	139,850	144,575	134,000
1214	Insurance regulatory fees, renewals and purchasing groups	2,269,071	2,544,199	2,327,841	3,414,085	4,149,606
1216	Air conservation commission permit fees	333,850	423,138	578,176	420,838	427,288
1218	Bingo license fees	31,930	31,030	28,455	28,165	25,470
1220	Lab fees	6,305,303	7,957,512	8,623,532	8,409,131	8,132,137
1221	(F) Medical marijuana fee	-	-	-	3,958,000	21,338,720
1222	Program administration fees	1,413,854	1,408,679	1,375,091	3,213,994	1,469,038
1223	Confined animal feed operation indemnity fees	2,196	-	-	-	4
1224	Railroad assessments	422,007	810,359	968,288	1,215,223	961,401
1227	Enhanced vehicle emission inspection fees	2,130,025	2,177,427	2,157,771	2,195,749	2,130,635
1233	Grain warehouse inspection fees	3,371,837	3,870,846	4,025,240	3,190,579	2,744,214
1235	Milk inspection fees	1,030,191	1,085,848	1,101,997	1,076,971	1,187,174
1237	Ice cream products inspection fees	31,731	30,600	37,300	33,895	33,495
1239	Mine inspection fees	67,080	63,688	62,468	59,381	57,187
1241	Mobile home and recreational vehicle inspection fees	426,507	434,304	462,097	432,833	515,323
1243	Oil inspection fees	2,417,687	2,598,663	3,384,043	3,437,324	3,395,340
1244	Oil and gas resources fees	-	32,403	75,122	71,960	54,391
1249	Other inspection fees	2,621,839	2,520,987	2,555,711	2,632,367	2,363,875
1250	Collection fees	32,230,771	32,330,843	34,973,528	37,017,947	37,972,021
1252	(13) Admission fees - riverboat gambling	42,523,664	40,826,259	39,559,834	37,437,813	28,187,377
1252	Admission fees	1,643,202	1,594,891	1,645,002	1,501,543	1,419,259
1254	State auditor fees	166,770	164,549	155,378	108,510	112,585
1260	Grade crossing safety fees	1,336,137	1,360,093	1,359,194	1,387,418	1,482,791
1262	Loan administration fees	8,311,128	9,385,819	8,484,187	7,418,830	7,097,738
1263	Contract fees	1,048,116	1,394,510	2,119,654	3,166,839	3,549,414
1264	Court fees	35,253,537	33,635,353	32,990,320	31,876,520	29,055,384
1266	Financial institutions examination fees	10,386,467	11,444,946	11,138,716	11,659,106	11,517,987
1268	Consumer finance license fees	1,351,002	1,312,454	1,243,357	1,245,328	1,102,280
1270	Transcript fees	98,305	105,059	118,465	121,049	94,058
1274	Marketing development fees	31,393	29,835	42,912	27,910	24,324
1276	Miscellaneous insurance fees	91,400	88,150	85,650	98,170	96,800
1278	Gaming commission administrative income	28	36	-	-	-
1279	(A) Lottery commission fees	262,260	170,512	264,255	254,845	219,215
1280	Motor vehicle inspection sticker fees	3,844,936	3,815,022	3,788,372	3,747,763	3,056,030
1282	Logo sign advertising fees	6,440,866	4,971,340	3,758,337	5,196,400	6,389,140
1284	Public defender fees	1,356,885	1,415,002	505,578	257,076	306,031
1286	Witness fees	4,808	3,913	5,906	4,548	5,303
1288	County recorders fees	6,472,305	6,697,602	6,346,948	6,204,456	6,466,030

Appendix A

Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Schedule of Total State Revenue

Revenue Source Code	SAM II Revenues	Year Ended June 30,				
		2016	2017	2018	2019	2020
1290	Training or conference fees	205,462	161,925	134,102	202,626	69,970
1294	Electronic monitoring fee	52,187	38,739	44,976	33,897	31,481
1295	Intervention fees	8,429,899	7,414,914	8,028,733	8,573,586	8,305,511
1298	Substance abuse offender program fees	4,834,915	4,621,600	4,500,717	4,423,008	3,925,288
1302	Criminal records check fees	12,170,148	11,578,987	11,134,370	12,918,735	12,403,646
1303	(C) Other fees - Fund 881	-	-	-	-	(300)
1303	Other fees	11,062,952	12,192,455	10,500,051	13,908,822	12,381,456
1305	(4) Bond sales proceeds	210,116,282	102,130,224	133,670,887	35,003,859	201,000,000
1306	Proceeds from capital leases	-	-	-	-	40,313
1307	Other debt proceeds	-	-	-	-	1
1310	Land sales	8,871,857	3,221,947	6,192,002	2,661,304	18,414,336
1312	Sales of natural resources products	2,764,888	3,026,638	3,629,948	3,063,180	2,205,514
1314	Sales of agriculture products	2,355,652	2,254,153	1,963,186	1,950,279	1,696,429
1316	Manufactured product sales	7,456,017	7,814,296	8,355,266	7,321,967	8,787,837
1318	Information sales	2,197,919	2,128,295	1,933,697	1,826,523	2,568,638
1320	Souvenir sales	1,188,846	1,331,883	1,262,051	989,771	736,500
1322	(22) Surplus property sales - state - Fund 710	1,996,692	2,889,940	3,498,193	2,160,442	1,679,375
1322	Surplus property sales - state	2,443,802	1,963,089	1,397,226	1,568,514	1,329,370
1324	Surplus property sales - federal	2,401,222	1,849,831	1,731,547	1,526,781	1,158,166
1326	Unclaimed property sales	7,228	-	-	-	-
1328	Sales of fixed assets - control	8,237,789	16,771,373	10,326,660	11,440,310	10,798,936
1330	Vital records sales	1,033,867	1,083,091	1,146,445	1,069,043	1,057,257
1332	(A) Lottery ticket sales - Fund 657	544,750,138	-	-	-	-
1332	(A) Lottery ticket sales - Fund 682	-	506,939,548	550,136,435	574,457,578	519,018,965
1334	Cafeteria sales	848,497	815,052	743,907	760,721	496,004
1335	Canteen sales	-	-	-	37,504,377	26,954,394
1338	Other sales	150,851	164,257	160,364	153,628	138,412
1340	Gain sale fixed assets - control	-	10,000	-	-	-
1342	Supply sales	206	186	195	124	65
1401	Land rentals/leases	101,391	222,151	216,239	174,597	30,530
1403	State facilities rentals/leases	1,320,462	1,179,200	1,210,786	1,009,946	877,478
1404	Parking rentals/leases	69,424	66,696	58,886	24,636	9,465
1405	Concessions and recreational rentals/leases	3,034,114	3,105,762	3,180,389	3,393,263	2,814,895
1407	Housing/building rentals/leases	235,093	221,368	225,190	243,439	249,542
1409	Other leases and rentals	1,503,996	2,559,687	1,135,969	1,166,182	1,457,662
1414	(1) Medicare	6,509,624	9,098,685	7,123,712	4,799,624	3,888,551
1418	(1) Medicaid	72,032,939	80,000,126	79,351,290	76,018,593	70,575,382
1419	(1) Medicaid - case managers	113,400	-	-	-	-
1420	(1) Medicaid - community based	259,045,530	275,410,223	389,406,224	386,380,675	433,514,434
1422	Private payments	4,725,731	4,310,559	4,172,575	3,699,234	3,740,570
1424	Insurance payments	443,538	326,524	561,970	250,135	243,638
1426	Other payments	7,547	538,898	790,371	789,245	809,271
1434	Institutional support fees	1,284	-	-	-	-
1436	Room and care	27,664,512	26,946,999	25,026,869	22,258,611	21,135,047
1442	Mail/freight services	-	1,321	-	-	-
1446	Printing service	150,009	214,420	112,625	163,355	157,764
1448	Computer services	524,018	418,050	471,206	715,912	608,402
1450	Administration services	19,962	6,076	6,398	5,813	4,868
1501	Private donations	4,554,090	7,531,073	4,634,610	3,981,709	4,255,415
1502	Other governmental entity donations	-	1,607,500	1,757,500	2,835,000	4,750,000
1507	(1) NASAO (airport inspections)	20,150	23,400	27,950	20,150	24,700
1510	(1) US Department of Agriculture	514,422,704	514,408,963	508,032,007	511,845,041	503,611,906
1512	(1) US Department of Defense	38,537,907	33,598,338	39,111,801	37,466,470	46,098,484
1513	(1) US Department of Homeland Security	2,854,523	2,430,710	2,051,905	2,285,287	2,854,295
1514	(1) US Department of Housing and Urban Development	46,977,140	47,220,963	55,239,661	40,029,975	35,620,200
1516	(1) US Department of Interior	29,441,709	32,053,401	32,848,237	33,968,755	36,897,228
1518	(1) US Department of Justice	5,251,610	4,430,759	4,112,224	40,216,518	45,873,125
1520	(1) US Department of Labor	120,842,194	123,241,053	109,450,198	122,957,840	102,964,876
1522	(1) US Department of Education	657,882,449	679,698,618	667,389,831	651,370,071	748,738,763
1522	(C) US Department of Education - Fund 880	3,075,670	2,513,914	2,322,003	1,883,170	2,282,678
1522	(C) US Department of Education - Fund 881	47,726,056	36,334,748	59,125,831	51,493,713	21,475,565
1524	(1) US Department of Transportation	908,711,359	921,311,289	1,014,416,571	964,603,792	1,029,971,801
1526	(1) National Foundation for the Arts and Humanities	3,861,753	3,667,633	3,711,534	3,915,414	3,653,394
1528	(1) US Veterans Administration	71,189,569	74,619,431	82,501,384	76,818,403	82,787,035
1529	(1) US General Services Administration	27,192	24,477	22,571	14,574	36,956
1530	(1) US Environmental Protection Agency	84,163,611	92,033,621	85,456,503	58,136,507	88,952,390
1532	(1) US Department of Energy	6,841,344	7,065,176	6,234,693	6,694,045	7,070,026
1534	(1) Federal Emergency Management Agency	90,290,749	80,291,635	77,200,265	54,783,155	71,343,933
1536	(1) US Department of Health and Human Services	7,283,666,051	7,595,549,648	8,045,420,770	8,183,022,147	9,103,810,671

Appendix A

Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Schedule of Total State Revenue

Revenue Source Code	SAM II Revenues	Year Ended June 30,				
		2016	2017	2018	2019	2020
1538	(1) National/community services	4,157,499	3,837,179	4,407,701	5,902,182	6,341,626
1540	(1) US Social Security Administration	53,118,438	49,257,386	47,106,666	46,827,978	48,828,172
1540	(E) US Social Security Administration - Fund 727	23,237	15,657	7,629	13,488	-
1542	(1) National Archives and Records	43,615	10,460	17,121	1,258	5,943
1544	(1) Elections Assistance Commission	-	-	7,230,625	-	15,698,860
1546	(1) US Department of Treasury	10,476	121,807	-	-	2,083,701,914
1549	(1) Miscellaneous federal revenues	39,911,964	39,415,516	43,310,397	44,728,057	55,560,377
1551	County mental health programs	12,946,158	12,412,049	8,557,588	7,206,115	6,009,959
1557	(1) American Recovery and Reinvestment Act	27,772,004	37,522,104	29,773,379	11,630,405	7,191,849
1560	(1) Federal pass-through grants	19,553,864	31,442,468	14,579,015	18,223,873	25,152,950
1560	(E) Federal pass-through grants - Fund 727	-	140	-	-	-
1601	(16) Time deposits interest - Fund 609	25,434	46,378	26,042	38,007	61,738
1601	(13) Time deposits interest - Fund 285	7,262	9,526	8,950	10,300	14,180
1601	(12) Time deposits interest - Fund 289	88	62	57	375	539
1601	(8) Time deposits interest - Fund 613	10,151	7,517	6,381	9,331	15,171
1601	(7) Time deposits interest - Fund 614	21,547	23,033	17,824	16,132	22,227
1601	(2) Time deposits interest - Fund 688	36,417	40,463	38,001	47,868	73,095
1601	(A) Time deposits interest - Fund 657	11,594	7,860	2,452	2,777	4,391
1601	(A) Time deposits interest - Fund 682	-	6,900	17,588	28,371	35,751
1601	(B) Time deposits interest - Fund 905	4,474	3,797	2,605	2,829	4,201
1601	(C) Time deposits interest - Fund 880	25,249	27,386	24,041	20,470	14,603
1601	(C) Time deposits interest - Fund 881	6,758	10,378	8,988	12,707	26,277
1601	(D) Time deposits interest - Fund 963	442	495	472	602	957
1601	(E) Time deposits interest - Fund 727	3	12	4	4	-
1601	(F) Time deposits interest - Fund 606	-	-	-	789	14,022
1601	Time deposits interest	1,558,436	1,776,400	2,247,521	2,139,605	3,091,459
1603	(16) U.S./agency securities interest - Fund 609	202,650	451,363	516,235	955,578	876,107
1603	(13) U.S./agency securities interest - Fund 285	58,132	92,251.87	171,468	256,369	196,929
1603	(12) U.S./agency securities interest - Fund 289	785	601	1,145	10,860	7,042
1603	(8) U.S./agency securities interest - Fund 613	81,195	68,983	126,197	230,422	237,304
1603	(7) U.S./agency securities interest - Fund 614	172,161	223,251	347,220	397,899	332,166
1603	(2) U.S./agency securities interest - Fund 688	291,279	393,868	781,242	1,192,306	1,591,597
1603	(A) U.S./agency securities interest - Fund 657	90,912	67,231	47,268	70,431	60,127
1603	(A) U.S./agency securities interest - Fund 682	-	77,129	347,260	705,698	482,139
1603	(B) U.S./agency securities interest - Fund 905	35,689	35,704	51,666	69,162	56,561
1603	(C) U.S./agency securities interest - Fund 880	201,919	266,191	467,557	495,254	198,575
1603	(C) U.S./agency securities interest - Fund 881	53,579	101,089	181,320	319,652	354,692
1603	(D) U.S./agency securities interest - Fund 963	6,021	7,331	11,847	17,625	15,722
1603	(E) U.S./agency securities interest - Fund 727	26	114	70	126	3
1603	(F) U.S./agency securities interest - Fund 606	-	-	-	19,707	177,982
1603	U.S./agency securities interest	21,062,373	25,189,472	43,348,110	70,091,462	73,174,480
1605	Other investment interest	945,400	227,032	1,069,890	925	1,250,000
1610	Interest on loans	2,306,462	3,991,978	5,137,467	5,475,074	6,921,579
1612	(25) Interest - federal	6,414	370	-	200	273
1614	Interest on receivables	2,189	1,399	3,732	7,147	3,452
1616	Interest on settlements	30,187	89,584	216,142	21,481	1,024,467
1618	Other interest	25,214	16,281	23,918	15,807	13,071
1621	(C) Penalties - Fund 881	1,232	41	86	161	416
1621	Penalties	13,441,422	10,476,994	13,339,149	11,519,171	10,976,306
1624	(A) Settlements - Fund 657	1,578	-	36,826	-	-
1624	Settlements	5,602,284	11,865,632	4,954,292	13,216,473	6,200,832
1626	Court awards	12,786,154	23,175,458	19,228,331	15,085,967	21,798,763
1628	Insufficient funds charges	3,088	2,443	2,920	2,495	2,946
1634	Estates	792	461	208	550	564
1636	Unclaimed properties	94,224,664	96,044,838	98,968,823	97,610,441	85,468,078
1700	(5) Salary refunds - federal	186,340	172,157	155,384	247,439	226,248
1701	(5) Salary refunds - state	3,259	3,994	18,039	12,215	3,245
1702	(5) Salary refunds - local/other	50	68	1,218	442	675
1703	(5) General relief pension refunds	2,123	3,110	568	15	2,559
1704	(5) Blind pension refunds	9,123	15,155	13,313	13,541	18,871
1706	(5) Dependent children pension refunds	154,613	181,017	197,576	219,800	187,950
1715	(5) Day care refunds	248,033	123,001	160,334	190,391	178,095
1717	(5) Medicare - Medicaid refunds	764,065,387	745,882,820	769,637,896	782,649,205	793,013,286
1719	(5) Cost in criminal cases refunds	1,107,583	989,773	1,131,067	828,984	630,278
1720	(5) American Recovery and Reinvestment Act refunds	234,023	104,795	10,441	-	-
1721	(5) Vendor refunds - federal	4,620,866	1,375,208	977,390	2,494,719	1,155,291
1722	(5) Vendor refunds - state	655,137	1,671,200	1,132,213	1,001,934	7,016,701
1722	(A) Vendor refunds - state - Fund 657	1,695	-	-	-	-
1722	(A) Vendor refunds - state - Fund 682	-	2,422	3,206	2,905	8,618

Appendix A

Review of Article X, Sections 16 Through 24,
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Schedule of Total State Revenue

Revenue Source Code	SAM II Revenues	Year Ended June 30,				
		2016	2017	2018	2019	2020
1723	(5) Vendor refunds - local/other	716,747	842,054	811,425	511,124	1,067,901
1723	(C) Vendor refunds - local/other - Fund 880	209	967	609	-	-
1725	(5) Excess court payment refunds	27,813	270,262	1,185,773	5,238	21,982
1727	(5) School refunds	6,417,301	3,867,964	3,971,653	3,560,474	6,851,013
1728	(5) Scholarship refunds	1,079,095	1,184,340	1,163,954	1,113,541	1,093,242
1728	(C) Scholarship refunds - Fund 880	270	-	-	-	-
1729	(5) Audit findings - federal	3,541	-	-	-	-
1730	(5) Audit findings - state	25	-	-	-	-
1731	(5) Audit findings - local/other	76,760	34,242	118,960	120,662	3,287
1732	(5) Utility refunds	136,184	184,036	223,191	203,928	186,432
1733	(5) Fuel tax refunds	168,077	9,443	101,946	22,557	158,062
1737	(5) Other refunds	2,445,440	2,535,828	2,575,366	2,486,360	2,756,766
1737	(C) Other refunds - Fund 880	-	-	263	-	-
1737	(D) Other refunds - Fund 963	-	136	-	-	-
1806	(18) Recovery costs	141,153,215	208,492,070	155,657,507	151,805,702	145,520,688
1806	(A) Recovery costs - Fund 682	-	61,714	-	-	-
1811	(21) Local match	20,599,206	14,410,471	15,507,413	31,544,265	37,751,526
1812	(19) Cost reimbursements - federal	6,867,653	9,841,676	2,577,917	2,162,777	1,287,470
1813	(19) Cost reimbursements - state	16,176,101	14,167,649	18,239,650	12,710,970	41,100,382
1813	Cost reimbursements - state (included)	18,273,342	17,608,815	17,573,302	16,987,024	13,850,982
1814	(19) Cost reimbursements - local/other	179,458,857	137,157,431	154,003,419	140,539,292	217,396,998
1814	(B) Cost reimbursements - local/other - Fund 905	-	2,849,735	6,872,485	6,644,373	6,160,944
1814	(C) Cost reimbursements - local/other - Fund 880	2,175	-	-	-	-
1816	Bond account	8,020,533	6,843,143	4,976,308	694,404	116,729
1818	(17) Employee expense reimbursement - federal	6,623	2,861	8,846	3,136	1,321
1819	(17) Employee expense reimbursement - state	2,055	798	208	13,711	2,598
1820	(17) Employee expense reimbursement - local/other	2,115	1,903	1,418,604	-	-
1821	(17) Employee personal expense reimbursement	89,417	83,806	42,534	44,356	33,552
1822	(10) Outlawed checks	7,906,652	9,341,755	8,039,816	9,398,263	9,955,197
1822	(B) Outlawed checks - Fund 905	7,438	25,359	8,076	19,708	28,733
1824	(20) Canceled checks	4,523,255	5,055,748	3,541,743	3,028,906	5,462,855
1824	(A) Canceled checks - Fund 657	-	75	-	-	-
1824	(B) Canceled checks - Fund 905	129	2,857	216	2,362	2,195
1826	(9) Redeposit of investments principal	109,022	1,123,588	1,608,437	-	1,163,000
1828	(11) Redeposit of loan principal	83,588,497	97,881,344	105,777,957	105,666,580	105,774,350
1830	Telephone commissions	1,581,576	1,629,024	1,677,892	1,677,196	1,727,512
1832	Commission on sales	5,728	4,655	5,411	4,362	935,297
1834	(23) Rebates - WIC	48,507,981	65,071,479	76,650,915	66,017,708	91,390,292
1834	Rebates	1,176,702	1,350,966	1,492,665	1,875,110	1,889,674
1834	(A) Rebates - Fund 657	5,095	-	9	-	-
1834	(A) Rebates - Fund 682	-	4,814	5,984	6,395	6,511
1834	(C) Rebates - Fund 880	303	452	337	87	120
1836	Housing and maintenance receipts	15,811	976	-	-	-
1838	Loan defaults	495,335	505,882	844,904	322,182	956,907
1842	(11) Loan repayment	328,190	310,072	342,417	331,880	291,776
1842	(C) Loan repayment - Fund 880	-	-	-	-	359,678
1842	(C) Loan repayment - Fund 881	53,537,794	59,229,827	45,668,963	53,860,767	47,715,398
1843	(11) Loans receivable contra account	5,680,374	8,537,324	6,598,537	5,976,882	5,767,258
1844	Insurance proceeds	7,988	41,049	17,119	-	172,088
1846	Capital credits/dividends	96,044	93,480	107,384	134,572	137,225
1848	Recycling receipts	207,286	212,898	192,205	135,655	86,155
1850	Forfeitures	1,503,970	1,202,243	1,782,672	1,355,045	1,131,840
1852	Overpayments	508,376	596,653	546,208	772,732	325,512
1856	(1) Other miscellaneous receipts - federal	4,961,120	10,124,635	7,181,871	5,763,802	4,519,919
1858	(A) Other miscellaneous receipts - state - Fund 657	1,773	-	-	-	-
1858	(A) Other miscellaneous receipts - state - Fund 682	-	4,655	3,238	3,638	587
1858	(B) Other miscellaneous receipts - state - Fund 905	11,499,237	5,669,644	5,665,570	6,475,011	8,337,414
1858	Other miscellaneous receipts - state	3,869,407	13,832,071	10,610,567	9,679,740	11,224,781
1860	(A) Other miscellaneous receipts - local/other - Fund 657	2,986,561	-	-	-	-
1860	(A) Other miscellaneous receipts - local/other - Fund 682	-	2,122,102	3,883,124	1,985,789	6,051,060
1860	Other miscellaneous receipts - local/other	2,664,027	2,140,078	1,790,819	8,150,544	4,202,996
1862	(A) Fees for copying public records - Fund 657	151	-	-	-	-
1862	(A) Fees for copying public records - Fund 682	-	75	36	-	-
1862	Fees for copying public records	273,622	265,841	267,948	311,020	287,750
1866	Federal share of grantee sales	330,838	299,208	233,188	123,333	126,002
1868	Receivable overpayment - federal	178	-	-	-	3,087
1870	Receivable overpayment - state	40	3	716	-	406
1872	Receivable overpayment - local	250	-	-	-	-
6001	(6) Supply sales	479,411	374,932	406,292	385,028	380,063

Appendix A

Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Schedule of Total State Revenue

Revenue Source Code	SAM II Revenues	Year Ended June 30,				
		2016	2017	2018	2019	2020
6002	(6) Open records fees	8,987	10,574	7,424	9,833	29,888
6003	(6) Fleet services operations/maintenance	1,786,879	1,645,479	1,767,638	1,845,034	1,630,001
6005	(6) Fleet services replacement	1,630,894	240,065	1,288,996	1,584,587	1,249,899
6006	(6) Criminal records check fees	329,043	405,830	314,477	247,727	185,840
6007	(6) Mail/freight services	9,619,041	9,605,392	9,291,754	9,789,843	10,798,189
6009	(6) Telephone billing	37,945,584	38,207,119	33,736,326	38,077,517	40,025,368
6011	(6) Printing service	5,126,201	4,953,996	4,323,276	5,156,289	4,711,820
6013	(6) Reimbursement/recovery cost	27,485,232	27,633,771	27,843,968	26,651,528	28,451,985
6015	(6) Leased facility	61,346,648	62,104,759	63,126,489	64,424,904	60,956,253
6017	(6) Sale of material, supplies, and services	1,151,871	792,091	655,026	588,218	646,191
6019	(6) Training	631,324	459,259	431,464	668,357	599,034
6021	(6) Computer services	29,571,066	30,753,047	32,349,562	37,043,025	37,691,418
6023	(6) Administration services	612,172	647,587	732,883	537,658	867,176
6025	(6) Flight operations services	492,045	542,252	86,447	282,306	273,466
6027	(6) Sale of manufactured products	20,665,985	20,192,629	18,619,178	22,131,780	20,375,048
6029	(6) Interagency receipts	34,873,321	34,431,497	33,691,602	34,030,155	31,060,817
6029	(C) Interagency receipts - Fund 881	562,670	634,586	-	-	-
6030	(6) Sampling &/or analysis	909,218	896,298	831,956	875,291	826,231
6031	(14) Redeposit of state funds	153,566	203,360	232,824	142,657	138,562
6033	(6) Permits	54,736	58,800	48,344	37,238	52,500
6034	(6) Registration fees	107,443	124,446	102,586	139,050	67,890
6035	(6) Taxes	8,613,452	7,653,994	8,380,299	8,188,913	8,202,365
6036	(6) Transcript fees	10,195	16,039	10,545	12,884	22,959
	Total Revenues	26,737,217,477	27,249,912,291	28,525,799,531	28,560,833,266	31,217,735,295
Fund Exclusions:						
(A)	Lottery Funds - Fund 657 and 682	548,111,757	509,465,037	554,747,680	577,518,427	525,887,363
(B)	Alternative Care Trust Fund - Fund 905	11,546,967	8,587,096	12,600,617	13,213,445	14,590,048
(C)	Student Loan Funds - Funds 880 and 881	105,193,884	99,119,579	107,800,000	108,085,981	72,427,702
(D)	Pansy Johnson-Travis Memorial State Gardens Trust Fund - Fund 963	6,463	7,962	12,319	18,227	16,679
(E)	Division of Youth Services Child Benefits Fund - Fund 727	23,266	15,923	7,703	13,618	3
(F)	Veterans' Health and Care Fund - Fund 606	-	-	-	3,978,496	21,530,724
Revenue Source Exclusions:						
(1)	Federal funds	10,352,212,487	10,747,909,704	11,362,716,108	11,388,424,592	14,665,289,758
(2)	Proposition C sales and use tax/interest	906,845,411	919,362,208	938,994,695	951,079,311	968,279,377
(3)	Proposition A gas tax and license fee increases	172,484,819	171,758,978	174,486,338	171,609,379	167,296,817
(4)	Bond sales	210,116,282	102,130,224	133,670,888	35,003,859	201,000,000
(5)	Refunds	782,357,520	759,450,467	783,587,704	795,682,569	814,571,885
(6)	Interagency sales and receipts	243,450,748	241,749,856	238,046,532	252,707,165	249,104,402
(7)	Soil and water sales and use tax/interest	46,365,216	47,077,261	48,195,693	48,787,855	49,558,126
(8)	Parks sales and use tax/interest	46,262,851	46,907,473	47,963,318	48,613,792	49,456,185
(9)	Redeposit of investment principal	109,022	1,123,588	1,608,437	-	1,163,000
(10)	Outlawed checks	7,906,652	9,341,755	8,039,816	9,398,263	9,955,197
(11)	Redeposit of loan principal	89,597,061	106,728,740	112,718,913	111,975,342	111,833,384
(12)	Bingo	1,705,995	1,752,399	1,453,961	1,544,378	1,397,534
(13)	Riverboat gambling	366,174,572	365,419,018	368,575,905	365,714,911	287,100,693
(14)	Redeposit of state funds	153,566	203,360	232,824	142,657	138,562
(15)	Loan proceeds	-	-	-	-	-
(16)	Conservation sales and use tax/interest	115,657,858	117,575,154	120,110,418	121,928,549	123,948,613
(17)	State employee expense reimbursement	100,210	89,368	1,470,191	61,203	37,471
(18)	Recovery costs	141,153,215	208,492,070	155,657,507	151,805,702	145,520,688
(19)	Cost reimbursements	202,502,611	161,166,756	174,820,986	155,413,039	259,784,850
(20)	Canceled checks	4,523,255	5,055,748	3,541,743	3,028,906	5,462,855
(21)	Local match	20,599,206	14,410,471	15,507,413	31,544,265	37,751,526
(22)	Proceeds of surplus property sales - Fund 710	1,996,692	2,889,940	3,498,193	2,160,442	1,679,375
(23)	DHSS program rebates	48,507,981	65,071,479	76,650,915	66,017,708	91,390,292
(24)	Amendment 3 revenue derived from highway users	554,529,487	569,855,828	580,237,026	568,526,419	568,456,377
(25)	Interest - federal	6,414	370	-	200	273
(26)	Suspense holding	-	-	58,298	40,014	(290,022)
Other Exclusions and Limits:						
	CMIA interest payment to the federal government	7,016	12,274	220,155	494,665	885,764
	Agency remitted sales tax	236,007	213,462	253,441	236,987	193,446
	Abandoned funds claim payments	38,888,067	43,082,600	43,734,033	43,372,088	38,218,447
	Circuit courts escrow	-	-	2,506,078	2,241,863	2,391,089
	Debt offset escrow	-	-	13,876,494	12,588,483	17,766,076
	Total exclusions	15,019,332,558	15,326,026,148	16,087,602,342	16,042,972,800	19,503,794,559
	Total revenues after exclusions	11,717,884,919	11,923,886,143	12,438,197,189	12,517,860,466	11,713,940,736

Appendix A

Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Schedule of Total State Revenue

Revenue Source Code	SAM II Revenues	Year Ended June 30,				
		2016	2017	2018	2019	2020
	Less SAM II expenditure refunds (Appendix B)	(1,459,778,233)	(1,474,612,512)	(1,480,782,389)	(1,391,943,779)	(1,313,261,786)
	Add refundable tax credits:					
	Missouri Works	-	11,969,574	16,996,555	-	38,753,019
	BUILD	3,858,758	4,832,573	7,080,218	7,893,969	9,686,302
	Missouri Quality Jobs	20,281,001	30,145,802	25,388,581	23,535,191	7,814,728
	New Enhanced Enterprise Zone	3,470,176	3,350,388	3,228,601	2,599,274	1,563,307
	Self-employed Health Insurance	1,523,728	1,946,042	2,123,978	1,748,506	3,193,355
	Public Safety Officer Surviving Spouse, Residential Dwelling Accessibility, Sporting Event Credit, and Business Facility Credit	695,312	1,367,055	1,341,800	20,331,791	1,850,763
	Total State Revenue	\$ 10,287,935,661	10,502,885,065	11,013,574,533	11,182,025,418	10,463,540,424

Revenue amounts excluded from SAM II revenue amounts to arrive at Total State Revenue are discussed at Appendix C.

Appendix B

Review of Article X, Sections 16 Through 24,
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Schedule of Expenditure Refunds

Object Code	SAM II Expenditure Refunds	Year Ended June 30,				
		2016	2017	2018	2019	2020
3200	Bond refunds	\$ 20,246,084	23,327,341	3,961,622	16,837,636	1,016,512
3206	Deposit and escrow refunds	568,458	48,096	83,042	29,773	47,537
3213	Tax credit debt offset	68,893	146,178	82,314	69,122	12,602
3215	Debt offset refunds	12,275,735	12,931,564	7,900,327	4,503,978	4,782,452
3218	Motor vehicle license fee refunds	430,535	1,318,516	394,301	422,322	533,014
3221	Driver's license fee refunds	50,160	38,925	37,582	48,911	35,107
3227	License and permit fee refunds	830,932	969,379	1,036,462	1,011,037	1,004,134
3230	Registration fee refunds	29,604	41,130	37,878	4,876	5,026
3233	Regulatory fee refunds	11,202	14,328	23,793	42,896	31,877
3236	Inspection fee refunds	53,611	54,007	45,159	57,762	53,231
3239	Miscellaneous fee refunds	444,125	463,144	407,726	369,017	295,908
3242	Sales refunds	6,030	5,824	3,443	6,109	3,344
3245	Lease and rentals refunds	3,535	4,673	3,738	2,358	12,206
3248	Medical services refunds	7,794,112	8,874,556	9,629,754	10,248,013	11,608,121
3251	Contributions refunds	500	597	-	-	-
3254	Federal refunds	3,994,617	481,514	230,293	523,553	419,387
3255	Financial institutions tax refunds	-	-	199	-	-
3257	Penalty and court award refunds	1,640	326	69	201	11
3260	Interagency billing refunds	300	-	-	-	(13)
3261	Receivable overpayment refunds	338,729	331,152	325,019	290,277	420,895
3267	Deferred revenue refunds	3,398,108	2,139,922	2,013,248	1,917,960	2,977,685
3268	Liability account refunds	-	-	-	1,735	-
3269	Other refunds	643,356	1,134,036	2,090,584	1,542,918	2,363,226
3272	Sales and use tax protested refunds	1,314	3,217	-	-	-
3281	County foreign insurance tax refunds	6,166,772	4,131,633	5,112,963	33,713,018	25,300,398
3287	Worker's compensation insurance tax refunds	308,555	267,358	51,801	250,912	410,982
3290	Worker's compensation 2nd injury insurance tax refunds	4,618	2,385	7,122	10,005	-
3291	Surplus lines insurance tax refund	54,296	32,302	119,999	54,246	44,997
3293	Cigarette tax refunds	19,696	38,557	385	15,941	21,004
3296	Tobacco products tax refunds	-	-	-	-	156
3299	Aviation fuel tax refunds	5,772	2,239	3,360	3,735	1,036
3302	Local Use Tax Refunds	-	-	-	145,000	41,145
3305	Special fuel (non-gas) tax refunds	16,618,103	17,609,769	17,597,075	16,476,400	18,925,543
3308	Fuel tax refunds	10,050,762	14,701,157	11,281,600	11,823,784	11,243,402
3311	Sales tax refunds	-	261	-	-	-
3317	General sales and use tax refunds	40,504,538	35,688,543	23,275,186	39,412,110	28,231,179
3326	Motor vehicle sales tax refunds	5,319,325	6,112,493	6,218,889	7,102,520	6,562,565
3329	Motor vehicle use tax refunds	3,210	2,791	697	2,151	42
3335	Boat tax refunds	3,688	4,070	3,005	3,220	2,296
3338	Individual tax refunds	1,032,515,749	1,080,740,622	1,128,602,275	983,316,541	968,408,708
3341	Senior citizens tax refunds	106,927,409	100,851,062	98,808,490	83,217,656	88,708,537
3344	Corporation tax refunds	181,455,603	159,007,587	161,392,989	178,463,586	139,737,534
3347	Franchise tax refunds	6,023,791	10,681	-	-	-
3350	Inheritance tax refunds	-	101,364	-	-	-
3356	Other tax refunds	2,604,766	2,979,213	-	2,500	-
	Total SAM II Expenditure Refunds	\$ 1,459,778,233	1,474,612,512	1,480,782,389	1,391,943,779	1,313,261,786

Review of Article X, Sections 16 Through 24, Constitution of Missouri

Appendix C

TSR Exclusions

Various revenue amounts are excluded from Statewide Accounting System for Missouri (SAM II) revenue amounts to arrive at Total State Revenue (TSR), as shown on Appendix A. These exclusions, which include certain funds, certain revenue types, and other exclusions and limits, are discussed below.

Excluded Funds

From the revenue amounts obtained from SAM II, certain funds are entirely excluded to arrive at TSR, as defined in Article X, Section 17(1), Missouri Constitution, as follows:

(A) Lottery Funds

In November 1984, the voters approved Article III, Section 39(b), Missouri Constitution, which authorized the creation of the Missouri State Lottery. This provision states that revenues produced from the conduct of a state lottery shall not be a part of TSR. Since the voters approved the state lottery, all revenue and expenditure refunds related to the state lottery are excluded. Beginning in fiscal year 2017, lottery proceeds are deposited in the State Lottery Fund. In prior fiscal years, they were deposited in the Lottery Enterprise Fund.

(B) Alternative Care Trust Fund

The Alternative Care Trust Fund was established in 1989 under Section 210.560, RSMo. The Department of Social Services uses this fund to account for funds held in trust for the benefit of children who have been placed in the legal custody of the state. The Department of Corrections, Department of Mental Health, and the Missouri Veterans Commission hold funds in trust for inmates and patients. Funds held in trust are not state funds since the funds remain the property of the individual. Since the Alternative Care Trust Fund does not account for state funds, it is excluded.

(C) Student Loan Funds

Federal legislation passed in 1997 made changes in the accounting required for federal education loans. Starting in federal fiscal year 1998, the federal government considers all monies in these funds as property of the federal government or guaranty agency. As a result, the state excludes the two student loan funds held in trust.

(D) Pansy Johnson-Travis Memorial State Gardens Trust Fund

The state received an endowment in 1987 for the purpose of establishing a memorial state garden. The state is to invest the endowment for 100 years before using the funds to establish the memorial garden. Since the funds cannot be appropriated until 2087, the revenue is excluded from TSR.

(E) Division of Youth Services Child Benefits Fund

The Division of Youth Services (DYS) Child Benefits Fund was administratively created to account for payments from the Social Security Administration held in trust for the benefit of youth in the DHS custody. Funds held in trust are not deemed to be state funds, and are therefore excluded. This fund was added as an excluded fund in fiscal year 2016. In prior years, most of the fund revenues were excluded as federal funds.



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(F) Veterans' Health and Care
Fund

In November 2018, the voters approved Article XIV, Section 1.4, Missouri Constitution, which authorized the creation of the Missouri Veterans' Health and Care Fund. The fund is used to account for various taxes and fees also authorized by that section for the regulation of medical marijuana licensing and distribution. Since voters directly approved these taxes and fees, the fund is excluded from TSR.

Excluded Revenues

From the revenue amounts obtained from SAM II, certain types of revenues are excluded to arrive at TSR, as defined in Article X, Section 17(1), Missouri Constitution, as follows:

(1) Federal Funds

Article X, Section 17, Missouri Constitution, specifically excludes federal funds.

(2) Proposition C Sales and Use
Tax/Interest

In November 1982, the voters approved Proposition C, which increased the state sales and use tax by 1 percent. Since Proposition C received direct voter approval as provided in Article X, Section 16, Missouri Constitution, the proceeds from the additional 1 percent sales and use tax, including any interest earned on the investment of such taxes, are excluded.

(3) Proposition A Gas Tax and
License Fee Increases

In April 1987, the voters approved Proposition A, which increased the motor fuel tax by 4 cents per gallon and increased the annual registration fee for certain motor vehicles, effective July 1, 1987. Since the increase in tax and fees received direct voter approval, these revenues are excluded. Also, see item (24).

(4) Bond Sales

Attorney General Opinion 22-1982 concluded that proceeds of the state's general obligation bonds were not to be included in TSR.

(5) Refunds

Refunds received due to the overpayment of obligations by the state, as identified by certain revenue source codes, are excluded. Refunds also include cost recoveries and prescription drug rebates received through the Medicaid and Children's Health Insurance programs.

(6) Interagency Sales and
Receipts

Since interagency transactions do not generate additional revenue for the state as a whole, interagency sales and receipts, as identified by certain revenue source codes, are excluded.

(7) Soil and Water Sales and Use
Tax/Interest
and

(8) Parks Sales and Use
Tax/Interest

In August 1984, the voters approved a one-tenth of 1 percent sales tax for soil and water conservation and state parks. Article IV, Section 47(c), Missouri Constitution, states that the additional revenue provided by the tax shall not be part of TSR. Since the voters approved the sales tax, the sales tax and any interest earned on the investment of the balance in these funds are excluded.

(9) Redeposit of Investment
Principal

The redeposit of investment principal is excluded.



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- (10) Outlawed Checks Outlawed checks (issued checks not cashed by the payee within the time allowed) are redeposited in the state treasury and are excluded.
- (11) Redeposit of Loan Principal Redeposits of loan principal are excluded.
- (12) Bingo Tax The August 1992 amendment to Article III, Section 39(d), Missouri Constitution, related to gaming activities also applies to bingo games, in that all state revenues derived from the conduct of gaming activities shall be appropriated beginning July 1, 1993, solely for public education and shall not be included in TSR. Section 313.007, RSMo, requires the bingo tax to be deposited in the Bingo Proceeds for Education Fund. The bingo tax, certain fees, and the interest earned on the investment of the fund are excluded from TSR.
- (13) Riverboat Gambling and
Other Gaming Proceeds In August 1992, voters approved an amendment to Article III, Section 39(d), Missouri Constitution, that requires all state gaming revenues be appropriated for public education and excludes these revenues from TSR.
- In 1993, the state enacted Senate Bills 10 and 11. This comprehensive gaming legislation established riverboat gaming in the state. The legislation repealed House Bill (HB) 149 related to riverboat gaming, which had been enacted by voters as Proposition A in November 1992.
- Under Senate Bills 10 and 11, the state imposed a 20 percent tax on adjusted gross receipts from gambling games. In November 2008, the voters approved increasing the tax to 21 percent. The state treats 90 percent of this revenue as state gaming revenues under Article III, Section 39(d), Missouri Constitution, and earmarks the revenues to the Gaming Proceeds for Education Fund. The remaining 10 percent of this revenue is allocated to the home dock city or county. Under Article III, Section 39(d), Missouri Constitution, the 90 percent portion of the adjusted gross receipts tax is exempted from TSR. The remaining 10 percent portion of the adjusted gross receipts tax is also excluded from TSR because these funds are distributed by the Department of Revenue without deposit in the state treasury and without appropriation.
- Under Senate Bills 10 and 11, the legislature also established a Gaming Commission Fund in the state treasury and authorized gaming commission license fees, penalties, administrative fees, reimbursements, and admission fees to be deposited in this fund and expended pursuant to state appropriation for various purposes.
- On November 24, 1998, the Missouri Court of Appeals, Western District, entered its final decision in *Kelly v. Hanson*, 984 S.W. 2d 540 (Mo. App. W.D. 1998). The Missouri Court of Appeals, Western District, held that revenue from the \$1 portion of the state-imposed \$2 admission fee payable to the state is excluded from TSR, while the revenue from the payments to the



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state to recoup public safety and regulatory enforcement costs is included in TSR. The remaining \$1 portion of the \$2 admission fee is also excluded from TSR because these funds are distributed by the Department of Revenue without deposit in the state treasury and without appropriation.

In 2016, the state enacted HB 1941 that requires licensed fantasy sports contest operators to pay an annual operation fee equal to 11.5 percent of the operator's net revenue from the previous calendar year. These revenues are deposited in the Gaming Proceeds for Education Fund. Section 313.822, RSMo, provides all monies deposited in the Gaming Proceeds for Education Fund are to be treated as proceeds of river boat gambling. Under Article III, Section 39(d), Missouri Constitution, these annual operation fees are excluded from TSR.

(14) Redeposit of State Funds

The redeposit of state funds for which a state expenditure was originally incurred, such as from closing a petty cash fund and returning the funds to the state treasury, is excluded.

(15) Loan Proceeds

The state periodically receives loans or advancements from the federal government, local governments, or private sources, to finance the acceleration of state projects. Since the loans must be repaid in the future, they are excluded.

(16) Conservation Sales and Use
Tax/Interest

In *Conservation Federation of Missouri v. Richard Hanson*, 994 S.W. 2d 27 (Mo. Banc. 1999), the Supreme Court held that the revenue derived from the one-eighth of 1 percent conservation sales tax, and any interest earned on the investment of these funds, are excluded.

(17) State Employee Expense
Reimbursement

The state receives reimbursement from private individuals, firms, partnerships, corporations, etc., for state employee expenses incurred in providing testimony in a court of law, for which the employee has already been reimbursed by a state expense account. These reimbursements are excluded.

(18) Recovery Costs

Monies received from others for costs incurred by the state or to be incurred by the state are excluded. Monies received from tobacco companies under the Tobacco Master Settlement Agreement are included in the recovery costs exclusion. See Tobacco Master Settlement Agreement Proceeds section. Also, see item (19).

(19) Cost Reimbursements

Monies received from other governments for reimbursements of costs incurred by the state are excluded.

Regarding items (18) and (19), the state has excluded from TSR receipts for cost reimbursements since fiscal year 1982 and receipts for recovery costs since fiscal year 1988. Although the constitution does not specifically



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mention cost reimbursements and recovery costs and they have not been the subject of a court decision, we have agreed with such exclusions because from an accounting standpoint, they would not be considered revenue.

(20) Canceled Checks

Receipts derived from the redeposit of state checks that have been canceled are excluded.

(21) Local Match

Local governments provided funds to the state to use as a local match to qualify for federal or state funding. Since these funds are not state funds, they are excluded.

(22) Proceeds of Surplus Property
Sales

The proceeds from some sales of surplus property are excluded. Although the constitution does not specifically mention proceeds of surplus property sales and they have not been the subject of a court decision, we have agreed with such exclusions because from an accounting standpoint, they would not be considered revenue.

(23) DHSS Program Rebates

The Department of Health and Senior Services (DHSS) receives rebates through various federal programs, including the Special Supplemental Nutrition Program for Women, Infants, and Children and the HIV Care Formula Grants. These rebates are related to purchases made with federal funds and are therefore excluded.

(24) Amendment 3 Revenue
Derived From Highway
Users

In November 2004, the voters approved an amendment to Article IV, Sections 29 and 30(a) through 30(c) and added Section 30(d), Missouri Constitution, effective July 1, 2005.

Section 30(a)(4) provides for the apportionment and distribution of net proceeds of motor fuel tax. This section further provides that, "The net proceeds of fuel taxes apportioned, distributed and deposited under this section to the state road fund, counties, cities, towns and villages shall not be included within the definition of 'total state revenues'. . . ."

Section 30(b) provides for the use and distribution of revenue derived from highway users as an incident to their use or right to use the highways of the state (including all state license fees and taxes on motor vehicles, trailers and motor vehicle fuels and excepting sales tax on motor vehicles and trailers which are not distributed to the state road fund). This section further provides that, "The moneys apportioned or distributed under this section to the state road fund, the state transportation fund, the state road bond fund, counties, cities, towns or villages shall not be included within the definition of 'total state revenues'. . . ."

As a result, motor vehicle sales tax and special fuel non-gas tax, and fees from motor vehicle licenses or permits, interstate transportation licenses or permits, driver's licenses or permits, overdimension/overweight permits, other



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licenses and permits, and non-motor fuel decals credited to the State Road Fund, State Road Bond Fund, and/or State Transportation Fund are excluded from TSR.

The increase in interstate transportation license or permits for certain motor vehicles excluded under this section were previously excluded and, as a result, have no impact on TSR. (See item (3))

Sections 29, 30(c), and 30(d) have no Hancock implications.

(25) Interest - Federal

Interest assessed and received on advances made to the state by the federal government. Since the interest is due to the federal government, it is excluded from TSR.

(26) Suspense Holding

The collection of unidentified funds for both state and non-state entities. Since these monies have not been identified, they are excluded from TSR.

Other Exclusions and
Limits

Other exclusions and limits have been considered to arrive at TSR, as follows:

Cash Management Improvement
Act (CMIA)

The state has to enter into an agreement with the federal government that governs the timing of when the state can obtain federal grant monies. If the state holds federal funds longer than needed, the state has to reimburse the federal government for interest earnings. Since the interest was earned on federal funds and has to be returned to the federal government, it is excluded from TSR.

Agency Remitted Sales Tax

Some state agencies sell goods or services to the public and collect sales tax. To avoid counting the same receipts in TSR twice, the sales tax remitted by state agencies to the Department of Revenue is excluded from TSR.

Abandoned Funds Claim
Payments

Under Section 447.543, RSMo, the state receives abandoned funds from various sources (banks, businesses, insurance companies, etc.). These funds are placed in the state Abandoned Fund Account. The rightful owner may receive these funds if properly claimed. The state includes the receipts in TSR. Starting in fiscal year 1998, the state excludes from TSR amounts paid to the rightful owner.

Circuit Courts Escrow and Debt
Offset Escrow

Under Section 488.5028, RSMo, the Department of Revenue and State Lottery Commission make setoffs of income tax refunds and lottery prize payouts, respectively, for amounts owed to circuit courts. Similarly, under Section 143.784, RSMo, the Department of Revenue makes setoffs of income tax refunds for amounts due to state agencies. Amounts setoff under both provisions are placed in escrow accounts until any review hearings are held and the matter is resolved. As a result, this revenue is not included in TSR.



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Expenditure Refunds

Under Article X, Section 17(1), Missouri Constitution, TSR shall exclude the amount of any credits based on actual tax liabilities. Refunds disbursed due to the excess collection by the state of liabilities owed the state, largely tax refunds, as identified by certain expenditure object codes are excluded. The method used to determine expenditure refunds is not specified in the amendment. Although the OA-BP initially used the appropriation basis to determine expenditures refunds, during fiscal year 1984, the OA-BP changed to the cash basis. In *Kelly v. Hanson*, 959 S.W.2d 107 (Mo. Banc 1997), the Supreme Court held that a cash basis of accounting should be used to determine compliance with the Hancock Amendment. A schedule of expenditure refunds is included at Appendix B.

Tobacco Master Settlement
Agreement Proceeds

The OA-BP excluded \$129,544,993 received from tobacco companies during fiscal year 2020. The Master Settlement Agreement was entered into effective November 23, 1998, between the major cigarette manufacturers and the states' Attorneys General. Missouri received its first payments under the settlement agreement during fiscal year 2001 and future payments from tobacco companies extend in perpetuity. The payment received in 2001 included amounts under the settlement agreement for 1998, 2000, and 2001. The settlement agreement did not require a payment for 1999. Payments for fiscal years 2001 through 2020 were as follows:

Fiscal Year	Amount
2001	\$ 338,230,653
2002	172,679,543
2003	166,895,179
2004	142,829,966
2005	144,964,644
2006	133,078,222
2007	139,292,616
2008	153,277,453
2009	168,066,958
2010	140,318,927
2011	132,631,552
2012	135,246,224
2013	135,166,246
2014	66,085,418
2015	132,261,643
2016	123,645,603
2017	191,261,135
2018	138,311,530
2019	134,225,943
2020	129,544,993

The amounts received were coded in the state's accounting system to revenue source code 1806 - recovery costs, which is excluded from TSR. Recovery



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costs are defined under revenue source code 1806 as, "*all money recovered from others for costs incurred by the state or to be incurred by the state.*" The OA-BP has concluded these receipts should be excluded from TSR because the amounts represent a recovery of health care costs previously incurred or to be incurred by the state attributable to smoking.

Public information was not readily available to determine if the amounts recovered from the tobacco companies under the master settlement agreement were more or less than the health care costs incurred. For our fiscal year 2001 report, we reviewed three extensive research projects conducted by experts. We limited our analysis to Medicaid costs incurred in fiscal years 1998 through 2001. We did not consider Medicaid costs prior to fiscal year 1998. In addition, we did not consider other costs incurred by the state, such as employee health care costs attributable to smoking. These research projects showed that Medicaid costs attributable to smoking were higher than the amount the state received from the tobacco companies under the settlement agreement. As a result, in our 2001 report we concluded it was proper for the OA-BP to exclude the amounts received from the tobacco companies as a recovery cost.

A study, "Tobacco Damages to the State of Missouri" by Glenn W. Harrison, was commissioned by the Missouri Attorney General's Office for use in a lawsuit against tobacco companies filed May 12, 1997. This lawsuit was dropped because Missouri joined a consortium of states in December 1998, in the Master Settlement Agreement with the tobacco companies. As a result, the Harrison study was not fully completed. However, the draft report provided an estimate of Medicaid costs attributable to smoking for 1970 through 2007 and an estimate of state employee health care costs attributable to smoking for 1970 through 1997. This study estimates that state costs attributable to smoking were higher than the amount the state received. OA officials could not locate any current studies, but they believe continued exclusion is reasonable.

Federal Reimbursement
Allowance and Nursing Facility
Reimbursement Allowance

The Federal Reimbursement Allowance and the Nursing Facility Reimbursement Allowance tax imposed by the state to pay the state's share of the costs of the Medicaid program when collected by an offset against Medicaid claims, is not directly deposited in the state treasury. As a result, this revenue is not included in TSR.

Appendix D

Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Schedule of SAM II Revenues - Largest 5-Year Cumulative Revenue Types

Revenue Source	Code	Type of Revenue	Year Ended June 30,					5-Year Total	Percentage	Cumulative Percentage of Total
			2016	2017	2018	2019	2020			
1536		US Department of Health and Human Services	\$ 7,283,666,051	7,595,549,648	8,045,420,770	8,183,022,147	9,103,810,672	40,211,469,288	28.26%	28.26%
1022		Individual income tax	7,182,257,124	7,331,004,488	7,737,588,497	7,654,451,494	6,958,777,570	36,864,079,173	25.91%	54.17%
1001		Sales and use tax	2,109,630,089	2,143,671,908	2,197,128,210	2,236,491,091	2,273,584,127	10,960,505,425	7.70%	61.87%
1524		US Department of Transportation	908,711,359	921,311,289	1,014,416,571	964,603,792	1,029,971,801	4,839,014,812	3.40%	65.27%
1013		Proposition C sales and use tax	906,517,715	918,927,877	938,175,451	949,839,137	966,614,685	4,680,074,865	3.29%	68.56%
1717		Medicare - Medicaid refunds	764,065,387	745,882,820	769,637,896	782,649,205	793,013,285	3,855,248,593	2.71%	71.27%
1060		Motor vehicle fuel tax	725,922,252	734,683,791	728,500,058	736,513,579	718,425,795	3,644,045,475	2.56%	73.83%
1522		US Department of Education	708,684,175	718,547,280	728,837,665	704,746,954	772,497,006	3,633,313,080	2.55%	76.38%
1332		Lottery ticket sales	544,750,138	506,939,548	550,136,435	574,457,578	519,018,966	2,695,302,665	1.89%	78.28%
1510		US Department of Agriculture	514,422,704	514,408,963	508,032,007	511,845,041	503,611,906	2,552,320,621	1.79%	80.07%
1026		Corporate income tax	466,496,555	432,357,927	459,482,248	524,941,269	464,568,224	2,347,846,223	1.65%	81.72%
1546		US Department of Treasury	10,476	121,807	-	-	2,083,701,915	2,083,834,198	1.46%	83.19%
1420		Medicaid - community based	259,045,530	275,410,223	389,406,224	386,380,675	433,514,434	1,743,757,086	1.23%	84.41%
1009		Motor vehicle sales tax	305,649,502	322,733,522	328,124,026	320,396,628	322,932,631	1,599,836,309	1.12%	85.54%
1076		Gaming commission gross receipts tax	323,585,514	324,262,046	328,396,438	327,393,773	258,699,168	1,562,336,939	1.10%	86.63%
1033		County foreign insurance tax	247,446,081	280,592,925	310,095,430	293,426,981	293,622,191	1,425,183,608	1.00%	87.64%
1106		Motor vehicle licenses or permits	186,711,892	191,696,459	193,840,946	198,970,941	195,806,851	967,027,089	0.68%	88.32%
1814		Cost reimbursements - local/other	179,461,032	140,007,166	160,875,904	147,183,665	223,557,942	851,085,709	0.60%	88.91%
1806		Recovery costs	141,153,215	208,553,784	155,657,507	151,805,702	145,520,688	802,690,896	0.56%	89.48%
1305		Bond sales proceeds	210,116,282	102,130,224	133,670,887	35,003,859	201,000,000	681,921,252	0.48%	89.96%
1011		Conservation sales and use tax	115,429,774	117,077,413	119,568,141	120,934,964	123,010,768	596,021,060	0.42%	90.38%
1520		US Department of Labor	120,842,194	123,241,053	109,450,198	122,957,840	102,964,876	579,456,161	0.41%	90.78%
1039		Worker's compensation insurance tax - second injury	106,107,160	101,791,431	102,703,123	99,505,372	96,723,338	506,830,424	0.36%	91.14%
1828		Redeposit of loan principal	83,588,497	97,881,344	105,777,957	105,666,580	105,774,350	498,688,728	0.35%	91.49%
1636		Unclaimed properties	94,224,664	96,044,838	98,968,823	97,610,441	85,468,078	472,316,844	0.33%	91.82%
1089		Pharmacy reimbursement allowance	95,736,817	87,380,822	108,168,401	93,338,044	30,235,797	414,859,881	0.29%	92.11%
1108		Interstate transportation licenses or permits	82,275,134	76,619,858	82,870,896	86,689,646	83,861,822	412,317,356	0.29%	92.40%
1530		US Environmental Protection Agency	84,163,611	92,033,621	85,456,503	58,136,507	88,952,390	408,742,632	0.29%	92.69%
1528		US Veterans Administration	71,189,569	74,619,431	82,501,384	76,818,403	82,787,035	387,915,822	0.27%	92.96%
1057		Cigarette tax	83,685,975	79,873,777	75,939,169	72,927,231	72,998,919	385,425,071	0.27%	93.23%
1418		Medicaid	72,032,939	80,000,126	79,351,290	76,018,593	70,575,382	377,978,330	0.27%	93.50%
1534		Federal Emergency Management Agency	90,290,749	80,291,635	77,200,265	54,783,155	71,343,933	373,909,737	0.26%	93.76%
1834		Rebates	49,690,081	66,427,711	78,149,910	67,899,300	93,286,598	355,453,600	0.25%	94.01%
6015		Leased facility	61,346,648	62,104,759	63,126,489	64,424,904	60,956,252	311,959,052	0.22%	94.23%
1842		Loan repayment	53,865,984	59,539,899	46,011,380	54,192,647	48,366,853	261,976,763	0.18%	94.42%
1603		U.S./agency securities interest	22,256,721	26,974,579	46,398,605	74,832,550	77,761,424	248,223,879	0.17%	94.59%
1540		US Social Security Administration	53,141,675	49,273,043	47,114,295	46,841,466	48,828,172	245,198,651	0.17%	94.76%
1003		Parks sales and use tax	46,171,505	46,830,973	47,830,741	48,374,039	49,203,710	238,410,968	0.17%	94.93%
1005		Soil and water sales and use tax	46,171,508	46,830,977	47,830,649	48,373,824	49,203,731	238,410,689	0.17%	95.10%
1514		US Department of Housing and Urban Development	46,977,140	47,220,963	55,239,661	40,029,975	35,620,200	225,087,939	0.16%	95.26%
1549		Miscellaneous federal revenues	39,911,964	39,415,516	43,310,397	44,728,057	55,560,377	222,926,311	0.16%	95.41%
1252		Admission fees	44,166,866	42,421,150	41,204,836	38,939,356	29,606,636	196,338,844	0.14%	95.55%
1512		US Department of Defense	38,537,907	33,598,338	39,111,801	37,466,470	46,098,484	194,813,000	0.14%	95.69%
6009		Telephone billing	37,945,584	38,207,119	33,736,326	38,077,517	40,025,368	187,991,914	0.13%	95.82%

Appendix D

Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Schedule of SAM II Revenues - Largest 5-Year Cumulative Revenue Types

Revenue Source	Type of Revenue	Year Ended June 30,					5-Year Total	Percentage	Cumulative Percentage of Total
		2016	2017	2018	2019	2020			
1813	Cost reimbursements - state	34,449,443	31,776,464	35,812,952	29,697,994	54,951,364	186,688,217	0.13%	95.95%
1250	Collection fees	32,230,771	32,330,843	34,973,528	37,017,947	37,972,021	174,525,110	0.12%	96.07%
1041	Excess lines of insurance tax	30,024,860	33,455,598	34,308,445	35,890,349	39,047,573	172,726,825	0.12%	96.19%
6029	Interagency receipts	35,435,991	35,066,083	33,691,602	34,030,155	31,060,817	169,284,648	0.12%	96.31%
6021	Computer services	29,571,066	30,753,047	32,349,562	37,043,025	37,691,418	167,408,118	0.12%	96.43%
1516	US Department of Interior	29,441,709	32,053,401	32,848,237	33,968,755	36,897,228	165,209,330	0.12%	96.55%
1126	Hunting and fishing licenses and commission permits	33,011,845	31,988,432	32,628,927	31,809,260	33,422,911	162,861,375	0.11%	96.66%
1264	Court fees	35,253,537	33,635,353	32,990,320	31,876,520	29,055,384	162,811,114	0.11%	96.78%
1080	Real and personal property tax	28,189,016	28,830,339	29,703,452	31,102,787	33,198,922	151,024,516	0.11%	96.88%
6013	Reimbursement/recovery cost	27,485,232	27,633,771	27,843,968	26,651,528	28,451,985	138,066,484	0.10%	96.98%
1100	Professional licenses or permits	26,707,324	28,140,106	24,242,068	30,634,356	27,178,359	136,902,213	0.10%	97.08%
1053	Liquor tax	22,844,443	24,012,395	25,088,295	25,892,501	27,653,139	125,490,773	0.09%	97.16%
1436	Room and care	27,664,512	26,946,999	25,026,869	22,258,611	21,135,047	123,032,038	0.09%	97.25%
1811	Local match	20,599,206	14,410,471	15,507,413	31,544,265	37,751,526	119,812,881	0.08%	97.33%
1557	American Recovery and Reinvestment Act	27,772,004	37,522,104	29,773,379	11,630,405	7,191,849	113,889,741	0.08%	97.41%
1560	Federal pass-through grants	19,553,864	31,442,608	14,579,015	18,223,873	25,152,950	108,952,310	0.08%	97.49%
1059	Tobacco product tax	19,434,019	20,516,652	21,468,711	21,938,400	23,761,321	107,119,103	0.08%	97.57%
1090	Federal reimbursement allowance	15,806,286	15,567,989	26,077,730	21,750,434	25,829,333	105,031,772	0.07%	97.64%
6027	Sale of manufactured products	20,665,985	20,192,629	18,619,178	22,131,780	20,375,048	101,984,620	0.07%	97.71%
1518	US Department of Justice	5,251,610	4,430,759	4,112,224	40,216,518	45,873,125	99,884,236	0.07%	97.78%
1162	Filing fees	19,812,035	19,096,824	19,153,508	19,777,511	20,189,821	98,029,699	0.07%	97.85%
1188	Public utilities fees	19,842,506	19,936,400	19,627,829	19,494,691	17,978,489	96,879,915	0.07%	97.92%
1088	Nursing facility reimbursement allowance	20,891,666	19,522,237	18,238,114	17,955,464	18,048,831	94,656,312	0.07%	97.99%
1626	Court awards	12,786,154	23,175,458	19,228,331	15,085,967	12,798,763	92,074,673	0.06%	98.05%
1858	Other miscellaneous receipts - state	15,370,417	19,506,370	16,279,375	16,158,389	19,562,782	86,877,333	0.06%	98.11%
1037	Worker's compensation insurance tax	17,156,163	16,720,052	17,416,920	16,976,319	17,217,104	85,486,558	0.06%	98.17%
1110	Driver's licenses or permits	15,361,100	13,754,181	15,544,741	14,612,104	12,671,959	71,944,085	0.05%	98.22%
1335	Canteen sales	-	-	-	37,504,377	26,954,394	64,458,771	0.05%	98.27%
1198	Transport load fees	11,567,440	11,633,855	11,529,928	13,238,787	16,000,429	63,970,439	0.04%	98.31%
1152	Motorboat fees	12,358,613	12,687,392	12,562,562	12,224,132	13,670,726	63,503,425	0.04%	98.36%
1206	Solid waste disposal fees	11,764,753	12,282,791	12,831,002	12,953,236	13,216,184	63,047,966	0.04%	98.40%
1169	Other registration fees	11,916,069	11,926,930	12,158,837	12,429,855	12,620,705	61,692,396	0.04%	98.44%
1302	Criminal records check fees	12,170,148	11,578,987	11,134,370	12,918,735	12,403,646	60,205,886	0.04%	98.49%
1303	Other fees	11,062,952	12,192,455	10,500,051	13,908,822	12,381,156	60,045,436	0.04%	98.53%
1621	Penalties	13,442,654	10,477,035	13,339,235	11,519,332	10,976,722	59,754,978	0.04%	98.57%
1328	Sales of fixed assets - control	8,237,789	16,771,373	10,326,660	11,440,310	10,798,936	57,575,068	0.04%	98.61%
1266	Financial institutions examination fees	10,386,467	11,444,946	11,138,716	11,659,106	11,517,987	56,147,222	0.04%	98.65%
1132	Overdimension/overweight permits - Amendment 3	9,563,794	9,377,774	9,565,985	9,774,441	11,350,602	49,632,596	0.03%	98.69%
6007	Mail/freight services	9,619,041	9,605,392	9,291,754	9,789,843	10,798,189	49,104,219	0.03%	98.72%
1094	Ambulance service reimbursement allowance	7,863,496	9,781,742	11,366,127	10,637,791	9,078,330	48,727,486	0.03%	98.75%
1551	County mental health programs	12,946,158	12,412,049	8,557,588	7,206,115	6,009,959	47,131,869	0.03%	98.79%
1822	Outlawed checks	7,914,090	9,367,114	8,047,892	9,417,971	9,983,930	44,730,997	0.03%	98.82%
1624	Settlements	5,603,862	11,865,632	4,991,118	13,216,473	6,200,832	41,877,917	0.03%	98.85%
6035	Taxes	8,613,452	7,653,994	8,380,299	8,188,913	8,202,365	41,039,023	0.03%	98.88%

Appendix D

Review of Article X, Sections 16 Through 24,
 Constitution of Missouri
 Schedule of SAM II Revenues - Largest 5-Year Cumulative Revenue Types

Revenue Source		Year Ended June 30,					5-Year	Percentage	Cumulative
Code	Type of Revenue	2016	2017	2018	2019	2020	Total		Percentage of Total
1295	Intervention fees	8,429,899	7,414,914	8,028,733	8,573,586	8,305,511	40,752,643	0.03%	98.91%
1262	Loan administration fees	8,311,128	9,385,819	8,484,187	7,418,830	7,097,738	40,697,702	0.03%	98.93%
1316	Manufactured product sales	7,456,017	7,814,296	8,355,266	7,321,967	8,787,837	39,735,383	0.03%	98.96%
1220	Lab fees	6,305,303	7,957,512	8,623,532	8,409,131	8,132,137	39,427,615	0.03%	98.99%
1310	Land sales	8,871,857	3,221,947	6,192,002	2,661,304	18,414,336	39,361,446	0.03%	99.02%
	All other revenue source codes	282,145,992	286,146,706	268,814,584	259,359,909	301,609,225	1,398,076,416	0.98%	100.00%
	Total Revenues	\$ 26,737,217,477	27,249,912,291	28,525,799,531	28,560,833,266	31,217,735,295	142,291,497,860		

Review of Article X, Sections 16 Through 24, Constitution of Missouri Appendix E

Article X, Sections 16 through 24, Constitution of Missouri (Adopted November 4, 1980, Amended April 2, 1996)

TAXATION

Section 16. Taxes and state spending to be limited--state to support certain local activities--emergency spending and bond payments to be authorized. Property taxes and other local taxes and state taxation and spending may not be increased above the limitations specified herein without direct voter approval as provided by this constitution. The state is prohibited from requiring any new or expanded activities by counties and other political subdivisions without full state financing, or from shifting the tax burden to counties and other political subdivisions. A provision for emergency conditions is established and the repayment of voter approved bonded indebtedness is guaranteed. Implementation of this section is specified in sections 17 through 24, inclusive of this article.

Section 17. Definitions. As used in sections 16 through 24 of Article X:

- (1) **"Total state revenues"** includes all general and special revenues, license and fees, excluding federal funds, as defined in the budget message of the governor for fiscal year 1980-1981. Total state revenues shall exclude the amount of any credits based on actual tax liabilities or the imputed tax components of rental payments, but shall include the amount of any credits not related to actual tax liabilities.
- (2) **"Personal income of Missouri"** is the total income received by persons in Missouri from all sources, as defined and officially reported by the United States Department of Commerce or its successor agency.
- (3) **"General price level"** means the Consumer Price Index for All Urban Consumers for the United States, or its successor publications, as defined and officially reported by the United States Department of Labor, or its successor agency.

Section 18. Limitation on taxes which may be imposed by general assembly--exclusions--refund of excess revenue--adjustments authorized.

- (a) There is hereby established a limit on the total amount of taxes which may be imposed by the general assembly in any fiscal year on the taxpayers of this state. Effective with fiscal year 1981-1982, and for each fiscal year thereafter, the general assembly shall not impose taxes of any kind which, together with all other revenues of the state, federal funds excluded, exceed the revenue limit established in this section. The revenue limit shall be calculated for each fiscal year and shall be equal to the product of the ratio of total state revenues in fiscal year 1980-1981 divided by the personal income of Missouri in calendar year 1979 multiplied by the personal income of Missouri in either the calendar year prior to the calendar year in which appropriations for the



Review of Article X, Sections 16 Through 24,
Constitution of Missouri
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fiscal year for which the calculation is being made, or the average of personal income of Missouri in the previous three calendar years, whichever is greater.

(b) For any fiscal year in the event that total state revenues exceed the revenue limit established in this section by one percent or more, the excess revenues shall be refunded pro rata based on the liability reported on the Missouri state income tax (or its successor tax or taxes) annual returns filed following the close of such fiscal year. If the excess is less than one percent, this excess shall be transferred to the general revenue fund.

(c) The revenue limitation established in this section shall not apply to taxes imposed for the payment of principal and interest on bonds, approved by the voters and authorized under the provisions of this constitution.

(d) If responsibility for funding a program or programs is transferred from one level of government to another, as a consequence of constitutional amendment, the state revenue and spending limits may be adjusted to accommodate such change, provided that the total revenue authorized for collection by both state and local governments does not exceed that amount which would have been authorized without such change.

(e). Voter approval required for taxes or fees, when, exceptions--definitions--compliance procedure, remedies.¹

1. In addition to the revenue limit imposed by section 18 of this article, the general assembly in any fiscal year shall not increase taxes or fees without voter approval that in total produce new annual revenues greater than either fifty million dollars adjusted annually by the percentage change in the personal income of Missouri for the second previous fiscal year, or one percent of total state revenues for the second fiscal year prior to the general assembly's action, whichever is less. In the event that an individual or series of tax or fee increases exceed the ceiling established in this subsection, the taxes or fees shall be submitted by the general assembly to a public vote starting with the largest increase in the given year, and including all increases in descending order, until the aggregate of the remaining increases and decreases is less than the ceiling provided in this subsection.

2. The term "new annual revenues" means the net increase in annual revenues produced by the total of all tax or fee increases enacted by the general assembly in a fiscal year, less applicable refunds and less all contemporaneously occurring tax or fee reductions in that same fiscal year, and shall not include interest earnings on the proceeds of the tax or fee increase. For purposes of this calculation, "enacted by the general assembly"

¹ The 1996 amendment added section 18(e).



Review of Article X, Sections 16 Through 24,
Constitution of Missouri
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shall include any and all bills that are truly agreed to and finally passed within that fiscal year, except bills vetoed by the governor and not overridden by the general assembly. Each individual tax or fee increase shall be measured by the estimated new annual revenues collected during the first fiscal year that it is fully effective. The term "increase taxes or fees" means any law or laws passed by the general assembly after May 2, 1996, that increase the rate of an existing tax or fee, impose a new tax or fee, or broaden the scope of a tax or fee to include additional class of property, activity, or income, but shall not include the extension of an existing tax or fee which was set to expire.

3. In the event of an emergency, the general assembly may increase taxes, licenses or fees for one year beyond the limit in this subsection under the same procedure specified in section 19 of this article.

4. Compliance with the limit in this section shall be measured by calculating the aggregate actual new annual revenues produced in the first fiscal year that each individual tax or fee change is fully effective.

5. Any taxpayer or statewide elected official may bring an action under the provisions of section 23 of this article to enforce compliance with the provisions of this section. The Missouri supreme court shall have original jurisdiction to hear any challenge brought by any statewide elected official to enforce this section. In such enforcement actions, the court shall invalidate the taxes and fees which should have received a public vote as defined in subsection 1 of this section. The court shall order remedies of the amount of revenue collected in excess of the limit in this subsection as the court finds appropriate in order to allow such excess amounts to be refunded or to reduce taxes and/or fees in the future to offset the excess monies collected.

Section 19. Limits may be exceeded, when, how. The revenue limit of section 18 of this article may be exceeded only if all of the following conditions are met: (1) The governor requests the general assembly to declare an emergency; (2) the request is specific as to the nature of the emergency, the dollar amount of the emergency, and the method by which the emergency will be funded; and (3) the general assembly thereafter declares an emergency in accordance with the specifics of the governor's request by a majority vote for fiscal year 1981-1982, thereafter a two-thirds vote of the members elected to and serving in each house. The emergency must be declared in accordance with this section prior to incurring any of the expenses which constitute the emergency request. The revenue limit may be exceeded only during the fiscal year for which the emergency is declared. In no event shall any part of the amount representing a refund under section 18 of this article be the subject of an emergency request.

Section 20. Limitation on state expenses. No expenses of state government shall be incurred in any fiscal year which exceed the sum of the revenue limit



Review of Article X, Sections 16 Through 24,
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established in sections 18 and 19 of this article plus federal funds and any surplus from a previous fiscal year.

Section 21. State support to local governments not to be reduced, additional activities and services not to be imposed without full state funding. The state is hereby prohibited from reducing the state financed proportion of the costs of any existing activity or service required of counties and other political subdivisions. A new activity or service or an increase in the level of any activity or service beyond that required by existing law shall not be required by the general assembly or any state agency of counties or other political subdivision, unless a state appropriation is made and disbursed to pay the county or other political subdivision for any increased costs.

Section 22. Political subdivisions to receive voter approval for increases in taxes and fees--rollbacks may be required--limitation not applicable to taxes for bonds.

(a) Counties and other political subdivisions are hereby prohibited from levying any tax, license or fees, not authorized by law, charter or self-enforcing provisions of the constitution when this section is adopted or from increasing the current levy of an existing tax, license or fees, above that current levy authorized by law or charter when this section is adopted without the approval of the required majority of the qualified voters of that county or other political subdivision voting thereon. If the definition of the base of an existing tax, license or fees, is broadened, the maximum authorized current levy of taxation on the new base in each county or other political subdivision shall be reduced to yield the same estimated gross revenue as on the prior base. If the assessed valuation of property as finally equalized, excluding the value of new construction and improvements, increases by a larger percentage than the increase in the general price level from the previous year, the maximum authorized current levy applied thereto in each county or other political subdivision shall be reduced to yield the same gross revenue from existing property, adjusted for changes in the general price level, as could have been collected at the existing authorized levy on the prior assessed value.

(b) The limitations of this section shall not apply to taxes imposed for the payment of principal and interest on bonds or other evidence of indebtedness or for the payment of assessments on contract obligations in anticipation of which bonds are issued which were authorized prior to the effective date of this section.

Section 23. Taxpayers may bring actions for interpretations of limitations. Notwithstanding other provisions of this constitution or other law, any taxpayer of the state, county or other political subdivision shall have standing to bring suit in a circuit court of proper venue and additionally, when the state is involved, in the Missouri supreme court, to enforce the provisions of sections 16 through 22, inclusive, of this article and, if the suit is sustained,



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shall receive from the applicable unit of government his costs, including reasonable attorneys' fees incurred in maintaining such suit.

Section 24. Voter approval requirements not exclusive--self-enforceability.

(a) The provisions for voter approval contained in sections 16 through 23, inclusive, of this article do not abrogate and are in addition to other provisions of the constitution requiring voter approval to incur bonded indebtedness and to authorize certain taxes.

(b) The provisions contained in sections 16 through 23, inclusive, of this article are self-enforcing; provided, however, that the general assembly may enact laws implementing such provisions which are not inconsistent with the purposes of said sections.



Nicole Galloway, CPA

Missouri State Auditor

**Douglas Square
Transportation Development District**

Report No. 2021-034

June 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Douglas Square Transportation Development District

Financial Status

The audit of the Douglas Square Transportation Development District indicates the financial condition of the district is such that it may be abolished.

Due to the nature of this report, no rating is provided.

Douglas Square Transportation Development District

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Justin Cottrell, Chairman
and
Board of Directors
Douglas Square Transportation Development District
Lee's Summit, Missouri

The State Auditor is required under Section 238.275, RSMo, to audit a transportation development district prior to the question of abolishment being submitted to a vote. On December 10, 2020, the Board of Directors of the Douglas Square Transportation Development District approved a resolution of its intent to dissolve the district and request an audit as required by statute. The State Auditor was subsequently notified of this resolution.

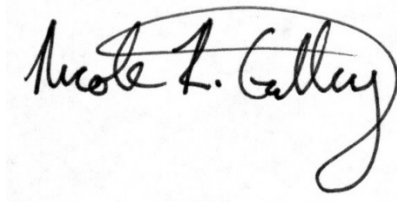
The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2020. The objectives of our audit were to evaluate the financial status of the district and determine whether it may be abolished pursuant to law.

Our methodology included reviewing minutes of meetings, financial records, and other pertinent documents; interviewing various personnel of the district, as well as certain external parties; and testing selected transactions. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The audit determined the Board of Directors may proceed with abolishment of the district in accordance with Section 238.275, RSMo.

The accompanying Management Advisory Report presents our findings arising from our audit of the Douglas Square Transportation Development District.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Robert E. Showers, CPA, CGAP
Audit Manager:	Wayne T. Kauffman, MBA, CPA, CFE, CGAP
Audit Staff:	Thomas R. Johnson, MAcc. Bridget Tierney

Douglas Square Transportation Development District Management Advisory Report - State Auditor's Findings

Financial Status

Our audit of the Douglas Square Transportation Development District (TDD) indicates the financial condition of the district is such that it may be abolished.

The Douglas Square TDD is located in the city of Lee's Summit. The district was organized in 2000 by petition of the property owners within the boundaries of the proposed TDD. The members of the Board of Directors are representatives of the property owners. The district has a fiscal year end of December 31.

In March 2001, the qualified voters of the Douglas Square TDD approved a 1-cent (1 percent) sales tax on all taxable transactions within the boundaries of the district. The Board of Directors subsequently passed a resolution formally establishing the sales tax rate to be effective June 1, 2001, for 10 years. In November 2002, the Board of Directors approved extending the sales tax for 20 years from when the tax was first imposed and approved to help pay for the projects of the Douglas Station TDD, a separate political subdivision. In 2003, the Boards of Directors of the Douglas Square TDD and Douglas Station TDD were controlled by the same individuals. The qualified voters of the Douglas Square TDD subsequently approved the additional projects and sales tax extension in February 2003.

The Douglas Square TDD was formed for the purpose of design, engineering, and construction of Missouri Road. The City of Lee's Summit is the public entity with jurisdiction over the project and serves as the Local Transportation Authority. The Douglas Square project was completed, and the City of Lee's Summit accepted dedication of it, in 2003. Also in 2003, the Douglas Square TDD agreed to help pay for projects not included within the boundaries of the district, including the grading and construction of Sloan Street and N.E. Sycamore Street, construction of sidewalks adjacent to the streets, installation of a traffic signal at the intersection of N.E. Douglas Street and N.E. Sycamore Street, and construction of related drainage. These projects were within the boundaries of the Douglas Station TDD.

In November 2002, the Douglas Square TDD Board entered into a \$550,000 promissory note with a bank to pay for project costs. In February 2004, the Douglas Station TDD Board entered into a \$1,600,000 promissory note with a bank to pay for project costs. Annually, the Douglas Square TDD budgeted to transfer funds to the Douglas Station TDD to pay a portion of the note issued by the Douglas Station TDD. Full repayment of the Douglas Square TDD note occurred in March 2019. The Douglas Station TDD note remains outstanding.

In December 2020, the Board of Directors of the Douglas Square TDD approved a resolution to repeal the sales tax effective April 1, 2021, and subsequently notified the Missouri Department of Revenue (DOR) of the resolution. In December 2020, the Board of Directors approved a resolution



Douglas Square Transportation Development District
Management Advisory Report - State Auditor's Findings

formalizing its intent to dissolve the TDD. The Douglas Square TDD's legal counsel advised the State Auditor's Office (SAO) of this resolution and requested the SAO proceed with all necessary actions as required pursuant to Section 238.275, RSMo.

The SAO has performed an audit of the Douglas Square TDD as required by Section 238.275, RSMo. That statute requires the State Auditor to audit the district to determine its financial status, and determine whether it may be abolished pursuant to law. That law also states the board shall not propose the question to abolish the district while there are outstanding claims or causes of action pending against it, if its liabilities exceed its assets; or while the district is insolvent, in receivership, or under the jurisdiction of a bankruptcy court.

The following table presents the financial activity and cash balance of the Douglas Square TDD for the year ended December 31, 2020.

	Year Ended December 31, 2020
RECEIPTS	
Sales taxes	\$ 176,765
Interest	109
Total Receipts	176,874
DISBURSEMENTS	
Payments for Douglas Station TDD Projects	164,427
Payments for Douglas Square TDD Projects (1)	0
Administration	7,291
Total Disbursements	171,718
RECEIPTS OVER (UNDER) DISBURSEMENTS	5,156
BEGINNING CASH	47,372
ENDING CASH	\$ 52,528

(1) The debt associated with the Douglas Square TDD Projects was paid off in March 2019.



Douglas Square Transportation Development District
Management Advisory Report - State Auditor's Findings

The following table presents the financial activity of the Douglas Square TDD for the 16 years ended December 31, 2020.

	16 Years Ended December 31, 2020 (1)
RECEIPTS	
Sales taxes	\$ 2,703,649
Interest (2)	448
Total Receipts	<u>2,704,097</u>
DISBURSEMENTS	
Payments for Douglas Station TDD Projects	1,611,417
Payments for Douglas Square TDD Projects	907,462
Administration	157,853
Total Disbursements	<u>2,676,732</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ 27,365</u>

(1) Financial information prior to 2005 is not available.

(2) Interest revenue prior to 2019 was not available.

Based on our audit, the cash balance of the Douglas Square TDD as of December 31, 2020 was \$52,528. The TDD subsequently received sales tax collections through April 2021. The Douglas Square TDD's cash balance on February 28, 2021, was \$81,608. The TDD's Attorney estimated future obligations for the district to close out are less than \$40,000. Based on this representation, TDD assets will be sufficient to pay any remaining costs and obligations. Pursuant to Board Resolution 2019-01, the Douglas Square TDD will transfer all remaining money to the Douglas Station TDD prior to termination.

Based on our audit, the Board of Directors may proceed with the abolishment of the district in accordance with Section 238.275, RSMo.



Nicole Galloway, CPA

Missouri State Auditor

**Jefferson County Collector and
Property Tax System**

Report No. 2021-033

June 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Jefferson County Collector

Commissions	Personal commissions are not reported to the Internal Revenue Service as employee compensation by the county.
User Identification and Passwords	The County Collector has not established adequate user identification and password controls to reduce risk of unauthorized access to some computers and data.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Jefferson County Collector and Property Tax System

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NICOLE GALLOWAY, CPA

Missouri State Auditor

County Executive
and
County Council
and
County Auditor
and
County Collector
Jefferson County, Missouri

We have audited the County Collector and Property Tax System of Jefferson County. Section 52.150, RSMo, requires the State Auditor to audit the office of the County Collector after being notified of a vacancy in that office. On September 9, 2020, a vacancy occurred in the office of the County Collector of Jefferson County. A successor was appointed and sworn into office effective September 9, 2020. The scope of our audit included, but was not necessarily limited to, the period of March 1, 2020, to September 9, 2020, and the year ended February 29, 2020. The objectives of our audit were to:

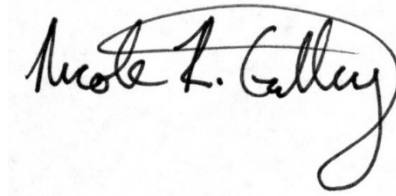
1. Evaluate the county's internal controls over significant property tax functions.
2. Evaluate the county's compliance with certain legal provisions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal control that is significant to the audit objectives and assessed the design and implementation of such internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the County Collector and county management and was not subjected to the procedures applied in our audit of the County Collector and Property Tax System.

Section 52.150, RSMo, requires the County Council to accept the State Auditor's report and, if necessary, to take certain specific actions if the State Auditor finds any funds owed to the county or the former County Collector. For the areas audited, we identified (1) deficiencies in internal controls and (2) noncompliance with legal provisions. The accompanying Management Advisory Report presents our findings arising from our audit of the County Collector and Property Tax System of Jefferson County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is written in a cursive style with a large, looping "G" at the end.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Kelly Davis, M.Acct., CPA, CFE
Audit Manager:	Travis Owens, MBA, CPA, CFE, CGAP
In-Charge Auditor:	Joseph T. Magoffin, CFE

Jefferson County Collector and Property Tax System

Management Advisory Report

State Auditor's Findings

1. Commissions

Personal commissions are not reported to the Internal Revenue Service (IRS) as employee compensation¹ by the county. The County paid the County Collector commissions for the collection of city taxes totaling \$3,000 annually outside of the county payroll process.² Property taxes and other receipts collected by the County Collector totaled approximately \$259.3 million during the year ended February 29, 2020.

Since the annual payments for commissions were not processed through the county payroll system, they were not reported on the employee's W-2 forms, appropriate payroll taxes were not withheld, and the employer's share of payroll taxes was not paid. IRS regulations require individuals treated as employees to have all compensation reported on W-2 forms.

To ensure all compensation is properly reported and taxed, all compensation should be paid through the normal county payroll process. The failure to properly report and tax all wages could result in penalty and interest charges assessed against the county.

Recommendation

The County Collector work with the County Executive and County Auditor to ensure all compensation is paid through the county's normal payroll process, properly taxed, and reported to the IRS as employee compensation.

Auditee's Response

Jefferson County agrees with the State Auditor's findings and any future commissions paid to the County Collector pursuant to Missouri state law shall be processed through the county's payroll process.

2. User Identification and Passwords

The County Collector has not established adequate user identification and password controls to reduce risk of unauthorized access to some computers and data. Some employees in the County Collector's office share the two computer terminals at the front counter and do not log off and back on with their unique user identification and password when using the property tax system. The terminals are solely used for accessing the property tax system and a shared user identification and password is used to access the terminals. While the terminals lock after a period of inactivity, the property tax system does not lock or automatically logout users. As a result, once a property tax system batch is opened on one of these computers, it remains open until it is closed out and the deposit is prepared, and there is no assurance that the user listed in the system for posting or deleting a transaction is the person who did it.

¹ The Collector indicated the county issued a Form 1099 to the Collector for these payments; however, officials could not explain how the Collector can be treated as both an employee and a non-employee.

² Section 52.320 RSMo, limits commissions to \$3,000 annually.



Jefferson County Collector and Property Tax System Management Advisory Report - State Auditor's Findings

While a user identification and password are required to authenticate access, the security of these logon credentials is dependent on keeping them confidential and requiring users to enter their unique user identification and password when switching users. Allowing certain users to share the property tax system access without logging off and back on with their unique user identification and password increases the risk of unauthorized access and/or changes to the system and records, and reduces assurance that access is limited to only those individuals who need access to perform their job responsibilities. User identifications should be unique to each person and passwords should be confidential to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

Recommendation

The County Collector require employees use their unique user identification and password when accessing the property tax system.

Auditee's Response

Currently, the county and County Collector have instituted many compensating controls such as cameras on each cash drawer to reduce the risk of unauthorized access or fraud in the County Collector's office. All other terminals in the County Collector's office are already individually password controlled. The County Collector shall work with the County Auditor and the Director of Administration to develop additional compensating controls pursuant to the recommendations of the State Auditor.

Jefferson County Collector and Property Tax System

Organization and Statistical Information

The County Collector bills and collects property taxes for the county and most local governments. Pursuant to Section 52.015, RSMo, the term for which collectors are elected expires on the first Monday in March of the year in which they are required to make their last final settlement for the tax book collected by them. Annual settlements are to be filed with the county council for the fiscal year ended February 28 (29).

Beth Mahn served as County Collector until September 9, 2020. Michelle Worth was immediately appointed and sworn in as the Jefferson County Collector on September 9, 2020.

The County Collector received compensation of \$49,494 for the period March 1, 2020 through September 22, 2020. During the year ended February 29, 2020, the County Collector received compensation of \$84,847. Compensation was in accordance with the county charter.



Nicole Galloway, CPA

Missouri State Auditor

Clay County

Sheriff

Report No. 2021-032

June 2021

auditor.mo.gov



CITIZENS SUMMARY

Findings in the audit of the Clay County Sheriff

Receipting and Depositing Procedures	Sheriff's office personnel do not always deposit civil paper service fees timely and intact. In addition, they do not refund some civil service fees timely, issue the refunds by check, or document the disposition of the refunds. The Sheriff's office does not properly account for the numerical sequence of manual receipt slips issued for fees received in the office.
Inmate Accounts	Sheriff's office personnel do not prepare adequate bank reconciliations for the commissary account. The Sheriff does not timely disburse commissary net proceeds to the county Inmate Prisoner Detainee Security Fund as required by state law. The Sheriff does not have adequate procedures to ensure an inmate's remaining account balance is refunded upon release.
Prisoner Boarding	The Sheriff has not entered into current written agreements with counties and cities for boarding prisoners that detail the housing rate to be paid, the services to be provided, or any required notification for emergency or non-routine situations.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Sheriff
Clay County, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit Clay County. We have audited certain operations of the Clay County Sheriff in fulfillment of our duties. The county engaged Cochran Head Vick & Co., P.C., to audit the county's financial statements for the year ended December 31, 2018. To minimize duplication of effort, we reviewed the firm's audit report for the year ended December 31, 2018. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2018. The objectives of our audit were to:

1. Evaluate the Sheriff's internal controls over certain management and financial functions.
2. Evaluate the Sheriff's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

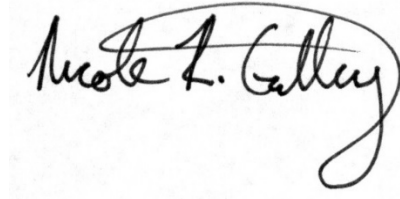
Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from Sheriff's office personnel and was not subjected to the procedures applied in our audit of the Sheriff.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) no significant deficiencies in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Clay County Sheriff.

An additional overall audit report of Clay County is still in process, and any additional findings and recommendations will be included in that report.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Kelly Davis, M.Acct., CPA, CFE
Audit Managers:	Pamela Allison, CPA, CFE
	John Lieser, CPA
In-Charge Auditor:	Robert McArthur II, CFE
Senior Auditors:	Joy Stevens, MAcc CFE, CGAP
Audit Staff:	Rex Murdoch, M.S.Acct
	Zach Andrews, CFE

Clay County
Sheriff

Management Advisory Report - State Auditor's Findings

**1. Receipting and
Depositing
Procedures**

Sheriff's office procedures for receipting and depositing need improvement. During the year ended December 31, 2020, the Sheriff's office collected fees for civil paper service process totaling approximately \$153,000, and fees for concealed weapons permits, records requests, and other items totaling approximately \$207,000.

Civil paper service fees

Sheriff's office personnel do not always deposit civil paper service fees timely and intact. In addition, they do not refund some civil service fees timely, issue the refunds by check, or document the disposition of the refund. Office personnel indicated civil paper service fees are held until service documents are received. If the court does not request document service for a case, the Sheriff's office will refund/return the payment in the manner received. However, records documenting refunds made are not maintained and untimely follow-up on whether document service was requested has resulted in refunds not being issued timely.

During a cash count of civil paper service fees on January 14, 2020, we noted 4 receipts (3 cash and one check payment), each for \$50, received on September 19, 2019, October 15, 2019, December 19, 2019, and January 6, 2020. Records showed office personnel deposited the January 6, 2020, cash payment on January 14, 2020. Office personnel indicated, as of December 2020, the check payment was returned to the payer by mail, and one cash payment was returned in-person after notification of the refund, and the other cash payment had not been returned despite the Sheriff's office notifying the payer. The Sheriff's office did not maintain records documenting these refunds.

Manual receipt slips

The Sheriff's office does not properly account for the numerical sequence of manual receipt slips issued for fees received in the office. One copy of the receipt slip is provided to the payer and the other copy is transmitted with the payment to office personnel who further process the receipt and later attach it to deposit reports. No one accounts for the numerical sequence of the manual receipt slips and some receipt slips are excluded from the deposit reports.

Conclusion

Failure to implement adequate receipting and depositing procedures increases the risk that loss, theft, or misuse of money received will go undetected. Procedures should be established to ensure receipts are deposited timely and intact, all refunds are issued by check, and receipt slips issued are properly accounted for. In addition, procedures to routinely follow up on civil service paper fees are necessary to ensure they are appropriately refunded to the payer, disbursed to the county, or disposed of as otherwise provided by state law.

Recommendation

The Sheriff deposit receipts timely and intact, issue checks for all refunds in a timely manner, and account for the numerical sequence of manual receipt



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slips issued. In addition, any unclaimed refunds should be disposed of in accordance with state law.

Auditee's Response

Sheriff Akin provided the following response:

The Sheriff's office will update current practices to ensure deposits and checks for refunds are made in a timelier manner, and manual receipts issued are accounted for in their proper numerical sequence. The Sheriff's office has begun the process to identify unclaimed funds and will be disposing of them in accordance with state law.

2. Inmate Accounts

The Sheriff's office handling of inmate account bank reconciliations, net proceeds, and inactive inmate accounts need improvement.

The office provides a commissary to inmates and maintains an inmate commissary bank account for bonds, inmate accounts, telephone and commissary commissions, and payments to the commissary vendor. Deposits to this account for the year ended December 31, 2020, totaled approximately \$1.3 million including approximately \$200,000 in telephone and commissary commissions.

2.1 Bank reconciliations

Sheriff's office personnel do not prepare adequate bank reconciliations for the commissary account.

The reconciliation process includes documenting the transactions that have cleared the bank; however, the commissary account cash balance is not reconciled to the bank balance, and reports of outstanding checks are not complete. Sheriff's office personnel generate a monthly balance sheet from the commissary system balancing the checking account cash balance and other assets with liabilities, but a reconciled bank balance is not prepared and compared to the cash balance. For example at December 31, 2020, the bank balance, \$467,950, exceeded the cash balance, \$418,087, by \$49,863 and the outstanding check list provided by Sheriff's office personnel totaled \$19,672, resulting in an unreconciled difference of \$30,191 between the bank and cash balances. Upon reviewing bank statements, records of checks issued, and outstanding check lists from previous months, we identified 34 additional checks totaling \$24,458 outstanding at December 31, 2020. After taking these checks into account, there is a remaining unreconciled difference of \$5,733 between the bank and cash balances.

Performing adequate monthly bank reconciliations helps ensure receipts and disbursements have been properly handled and recorded, and increases the likelihood errors will be identified and corrected timely.

2.2 Inmate Prisoner Detainee Security Fund

The Sheriff does not timely disburse commissary net proceeds to the county Inmate Prisoner Detainee Security Fund as required by state law. All net



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proceeds from commissary sales, and commissions received from commissary vendors for purchases made by inmates are retained with the inmate monies in the commissary bank account, until current cash flow needs and operating expenses have been adequately met and/or there is a budgetary need identified by Sheriff's office personnel. During the 3 years ended December 31, 2020, only 2 transfers occurred - one in April 2018 for \$300,000 and another in July 2020 for \$200,000. The inmate commissary account cash balance at December 31, 2020, included approximately \$370,000 in undisbursed net proceeds from commissary sales.

Section 221.102, RSMo, requires each county jail to keep revenues from its commissary in a separate account and pay for goods and other expenses from that account, allows retention of a minimum amount of money in the account for cash flow purposes and current expenses, and requires deposit of the remaining funds (net proceeds) of the commissary account into the county Inmate Prisoner Detainee Security Fund held by the County Treasurer.

2.3 Inactive account balances The Sheriff does not have adequate procedures to ensure an inmate's remaining account balance is refunded upon release. As of December 31, 2020, the Sheriff's office was holding \$44,821 for 2,613 former inmates in the commissary bank account. These inmates were released from the county jail, but did not claim their commissary account balance upon release.

Follow up on inactive accounts is necessary to ensure remaining commissary account balances are appropriately disbursed to the former inmates or as otherwise provided by state law. In addition, establishing procedures to refund all inmates their remaining commissary account balance upon release will allow the Sheriff to more adequately safeguard any money being held and reduce the risk of its loss, theft, or misuse.

Recommendations

The Sheriff:

- 2.1 Ensure adequate monthly bank reconciliations are prepared, and complete lists of outstanding checks and other reconciling items are maintained. Any differences should be promptly investigated and resolved.
- 2.2 Ensure existing and future commissary net proceeds not necessary to meet cash flow needs or current operating expenses are disbursed to the County Treasurer for deposit in the Inmate Prisoner Detainee Security Fund.
- 2.3 Refund inmates their remaining balance upon release. In addition, the Sheriff should attempt to return unclaimed balances to the former inmates. If the payee cannot be located, the amount should be disbursed in accordance with state law.



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Auditee's Response

Sheriff Akin provided the following responses:

- 2.1 *The Sheriff's office will update current reconciliation practices and training for personnel in this area. The Sheriff's office will work closely with the Clay County Auditor's office to ensure practices are updated, consistent, and aligned with proper reconciliation practices. Differences will be quickly investigated and resolved.*
- 2.2 *The Sheriff's office will identify proper thresholds to ensure commissary net proceeds in excess of current operating expenses or cash flow needs are deposited in the Inmate Prisoner Detainee Security Fund.*
- 2.3 *The Sheriff's office is currently exploring options to streamline the process of refunding remaining balances to an inmate upon their release. The Sheriff's office will attempt to contact former inmates to return current unclaimed balances. If the payee cannot be located, the unclaimed balance will be disbursed in accordance with state law.*

3. Prisoner Boarding

The Sheriff has not entered into current written agreements with counties and cities for boarding prisoners that detail the housing rate to be paid, the services to be provided, or any required notification for emergency or non-routine situations. Sheriff's office personnel indicated verbal agreements allow Clay County to house prisoners at other county jails without paying if Clay County will also house prisoners for that county at no cost. The Sheriff has not performed an analysis to determine if such an arrangement is cost effective. In addition, Sheriff's office personnel could not provide a cost analysis to support the rates charged to cities and written agreements with cities executed in 2009 and 2010 have not been updated for billing rates modified by the County Commission in 2018.

The county jail houses 350 inmates and the Sheriff provides inmate housing for cities and surrounding counties. The Sheriff receipted \$77,715 for the year ended December 31, 2020, from cities.

Section 432.070, RSMo, requires contracts for political subdivisions to be in writing. Written agreements, signed by the parties involved, should specify the services to be rendered and the manner and amount of compensation to be paid. Written contracts are necessary to ensure all parties are aware of their duties and responsibilities and to prevent misunderstandings. In addition, the county should periodically analyze incarceration costs to ensure the county is billing at a rate that adequately recovers all costs and ensure agreements with surrounding counties to not bill for housing prisoners is cost effective.



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Recommendation

The Sheriff work with the County Commission to obtain or update written agreements with counties and cities for boarding prisoners. In addition, the Sheriff should work with the County Commission to periodically review the costs of boarding prisoners to ensure boarding rates are sufficient to recover costs, and boarding some prisoners at no charge is cost effective.

Auditee's Response

Sheriff Akin provided the following response:

The Sheriff's office will work with county and municipal partners to ensure written agreements for boarding prisoners are updated and periodically determine boarding rates are sufficient as well as determine the cost effectiveness for boarding some inmates at no charge.

Former Sheriff Vescovo provided the following response:

During the audit period and through the end of my final term, the Sheriff's office had legal disputes with the former County Commission on other matters that made it impossible to address issues that required cooperative efforts with the former County Commission.

Clay County

Sheriff

Organization and Statistical Information

The Sheriff is the chief law enforcement officer of the county. The Sheriff's duties are defined in state law, and include patrol of county highways, housing prisoners, transporting prisoners to state penitentiaries, and serving various legal papers and processes. The Sheriff's office collects money for various fees, bonds, and other miscellaneous receipts.

Paul Vescovo served four 4-year terms as Clay County Sheriff from 2001 through 2008 and again from 2013 through 2020. Upon his retirement, William K. Akin was elected Clay County Sheriff in November 2020 for a 4-year term beginning in 2021.

Former Sheriff Vescovo received a salary of \$85,475 in 2018. In 2018 the Sheriff's office employed 1 Lieutenant Colonel, 4 Division and Unit Commanders, 3 Captains, 3 Lieutenants, 6 Sergeants, 10 Corporals, 21 Unit Supervisors, 11 Investigators, 68 Deputies, 15 Detention Officers, and 54 administrative staff.



Nicole Galloway, CPA

Missouri State Auditor

**Federal Funding
for COVID-19 Response
April 2021**

Report No. 2021-031

June 2021

auditor.mo.gov

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance in the month of April 2021 for the Coronavirus Disease 2019 (COVID-19) emergency and the cumulative financial activity since the state began receiving funding in April 2020.

In March, April, and December 2020 and March 2021, Congress passed several legislative measures signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities during the COVID-19 emergency. The funding received by or made available to Missouri state government agencies will help pay for the state's emergency response to COVID-19 and provides (1) additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, and (2) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. Some funding authorized in the legislation also went directly to local government entities, healthcare facilities, and colleges and universities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In April, the state spent \$142.6 million from federal COVID-19 assistance (Appendix A). Through the end of April, the state has received \$4.1 billion and spent \$3.66 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$945 million) and funding passed through to counties and the City of St. Louis (\$521 million). Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes.

Nicole R. Galloway, CPA
State Auditor

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Missouri has been awarded federal funding under the following federal laws enacted in March, April, and December 2020 and March 2021:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116-123; H.R. 6074)
- Families First Coronavirus Response Act (Public Law 116-127; H.R. 6201)
- Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136; H.R. 748, as amended)
- Paycheck Protection Program and Health Care Enhancement Act (Public Law 116-139; H.R. 266)
- Consolidated Appropriations Act, 2021 (Public Law 116-260; H.R. 133)
- American Rescue Plan Act of 2021 (Public Law 117-2, H.R.1319)

The Coronavirus Preparedness and Response Supplemental Appropriations Act provides for grants to or cooperative agreements with states to carry out surveillance, epidemiology, laboratory capacity, infection control, mitigation, communications, and other preparedness and response activities. The state has been awarded as of April 30, 2021, approximately \$18.8 million under this act for additional or new funding under various federal grant programs. Part of this funding went directly to community health centers from the federal government. Each grant program has a separate time limit on use of the funding.

The Families First Coronavirus Response Act provides Missouri a 6.2 percent Federal Medical Assistance Percentage (FMAP) increase beginning January 1, 2020, for the state's Medicaid program (MO HealthNet) and other applicable programs. The state's FMAP percentage was approximately 66 percent prior to this act.¹ The increased FMAP is available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. To qualify for the temporary FMAP increase, Missouri must:

¹ The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to this act.

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- Maintain eligibility standards, methodologies, or procedures that are no more restrictive than what the state had in place as of January 1, 2020, (maintenance of effort requirement).
- Not charge premiums that exceed those that were in place as of January 1, 2020.
- Cover, without impositions of any cost sharing, testing, services, and treatments including vaccines, specialized equipment, and therapies related to COVID-19.
- Not terminate individuals from Medicaid if such individuals were enrolled in the program as of the date of the beginning of the emergency period, or become enrolled during the emergency period, unless the individual voluntarily terminates eligibility or is no longer a resident of the state (continuous coverage requirement).

Under the Families First Coronavirus Response Act, the state has also been awarded as of April 30, 2021, approximately \$36.7 million of additional or new funding under various federal grant programs for meal assistance, food subsidies, and administrative costs. Each grant program has a separate time limit on use of the funding.

The CARES Act specifies that payments provided to the state from the Coronavirus Relief Fund² may only be used to cover costs that (1) are necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the budget most recently approved as of March 27, 2020, (the date of enactment of the CARES Act) for the state; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The Consolidated Appropriations Act, 2021 extended the time for use of the funding to December 31, 2021.

The state has received approximately \$2.38 billion in Coronavirus Relief Fund assistance including nearly \$173.5 million for St. Louis County and \$122.7 million for Jackson County.³ Twenty-five percent of the remaining state share (approximately \$521 million) was distributed to other counties in the state and the City of St. Louis based on population. In July, the Department of the Treasury Office of Inspector General (OIG) issued interim and quarterly reporting requirements for Coronavirus Relief Fund payments. The OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of these payments.

² From the U.S. Department of the Treasury, CFDA number 21.019.

³ The funding for Jackson County and St. Louis County went directly to those local governments from the federal government.

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Eligible expenditures for Coronavirus Relief Fund assistance include, but are not limited to, payment for:⁴

1. Medical expenses such as:
 - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
 - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
 - Costs of providing COVID-19 testing, including serological testing.
 - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
 - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.
2. Public health expenses such as:
 - Expenses for communication and enforcement by state, territorial, local, and tribal governments of public health orders related to COVID-19.
 - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.
 - Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency.
 - Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
 - Expenses for public safety measures undertaken in response to COVID-19.
 - Expenses for quarantining individuals.
3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially

⁴ U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4184, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

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dedicated to mitigating or responding to the COVID-19 public health emergency.

4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
 - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
 - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
 - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
 - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
 - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
 - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.
5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
 - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
 - Expenditures related to a state, territorial, local, or tribal government payroll support program.
 - Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.
6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy CARES Act eligibility criteria.

The state may also use Coronavirus Relief Fund assistance to meet immediate cash management needs provided that the full amount of the payment is used

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to cover necessary expenditures.⁵ If the state has not used the Coronavirus Relief Fund assistance it has received to cover costs that were incurred by December 31, 2021, as required by federal law, those funds must be returned to the federal government.

The General Assembly has authorized the Office of Administration (OA) to transfer up to \$750 million in Coronavirus Relief Fund assistance from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. Any transferred funds must be repaid to the State Emergency Management Federal Stimulus Fund prior to June 30, 2021. At April 30, 2021, no transferred funds remained outstanding.

Under the CARES Act, the state has also been awarded as of April 30, 2021, approximately \$3.52 billion of additional or new funding under other various federal grant programs for assistance for public schools, institutions of higher education, and healthcare facilities; child care and family services; health care worker training programs; public health education; expanded telehealth services; and numerous other assistance services or benefits. A significant part of this funding went directly to local governments or the awarded entity. Each grant program has a separate time limit on use of the funding.

The Paycheck Protection Program and Health Care Enhancement Act provides funding to states for expanded COVID-19 testing. Under the act, the state has been awarded approximately \$166 million with some of this funding going directly to rural health departments from the federal government.

Under the Consolidated Appropriations Act, 2021, the state has also been awarded as of April 30, 2021, approximately \$2.76 billion of additional or new funding under various federal grant programs for emergency rental assistance, elementary school and higher education funding, virus testing, vaccine preparedness, transportation funding, meal assistance, child care, behavioral health services, and administrative costs. Each grant program has a separate time limit on use of the funding.

Under the American Rescue Plan Act of 2021, the state has also been awarded as of April 30, 2021, approximately \$10.4 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child

⁵ U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4194, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

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care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. At the end of April the state had not received any of this funding.

In April, the state spent \$142.6 million from federal COVID-19 assistance (Appendix A). Through the end of April, the state has received \$4.1 billion and spent \$3.66 billion from this assistance. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$945 million) and funding passed through to counties and the City of St. Louis (\$521 million).

Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes. The state will be responsible for monitoring use of the funding it passes through to local governments. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation are presented in Appendix C.

Appendix A

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
April 1, 2021, through April 30, 2021

	Unaudited						
	Beginning			Returned to			Ending
	Fund Balance	Receipts	Disbursements	Federal	Transfers In	Transfers Out	Fund Balance
Secretary of State Election Administration Improvements Fund ¹	\$ 189,462	0	0	189,462	0	0	0
Coronavirus Emergency Supplemental Fund	11,663,842	3,675	3,489	0	0	1,907	11,662,121
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ²	0	72,112,481	72,112,481	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	73,067	21,620	21,620	0	0	0	73,067
Department of Elementary and Secondary Education Federal Emergency Relief Fund	72	13,820,286	13,803,726	0	0	0	16,632
Department of Higher Education and Workforce Development Federal Stimulus Fund	0	55,837	55,837	0	0	0	0
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	0	262,969	262,969	0	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	1	1,690,138	1,690,137	0	0	0	2
Department of Public Safety Federal Stimulus Fund	143,204	0	143,204	0	0	0	0
State Emergency Management Federal Stimulus Fund ³	276,926,890	25,151,949	11,215,572	0	0	2,597,164	288,266,103
Department of Mental Health Federal Stimulus Fund	12,909,203	478,683	477,323	0	0	16,140	12,894,423
Department of Health and Senior Services Federal Stimulus Fund	6,287,468	41,005,336	33,338,400	0	0	144,237	13,810,167
Department of Social Services Federal Stimulus Fund	0	8,502,920	8,479,597	0	0	0	23,323
Department of Natural Resources Federal Stimulus Fund	66,483	316,817	383,300	0	0	0	0
Office of Lieutenant Governor Federal Stimulus Fund	0	76,800	14,400	0	0	0	62,400
Department of Labor & Industrial Relations Federal Stimulus Fund	162,813	1,140,401	634,316	0	0	131,921	536,977
Secretary of State Federal Stimulus Fund	3,416,234	97	0	3,408,507	0	0	7,824
Total all Funds	\$ 311,838,739	164,640,009	142,636,371	3,597,969	0	2,891,369	327,353,039

¹ During the fiscal year ending June 30, 2020, the Secretary of State (SOS) used this fund to account for COVID-19 receipts and disbursements and other pre-existing but unrelated activity. The receipts, disbursements, and beginning and ending fund balances listed represent only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority was established prior to the public health emergency, and thus does not reflect COVID-19 efforts. The SOS receives many federal grants and uses the state accounting system, as it was intended, to account for all grant activity. Beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund is used to account for all COVID-19 receipts and related disbursements. However, between January 2021 and March 2021 the SOS reused this fund to receive \$189,462 in refunds from subrecipients of unspent awards during the fiscal year ended June 30, 2020 (a decrease in previous disbursements). In April 2021, the SOS returned this money to the federal government.

² This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during fiscal year ended June 30, 2021 as disbursements, due to changes in the appropriation process in this fiscal year for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

³ The General Assembly has authorized the Office of Administration (OA) to transfer up to \$750 million in federal funds from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. These transferred funds, plus any interest the state earns, must be repaid to the State Emergency Management Federal Stimulus Fund. The OA transferred \$250 million in May 2020, and repaid the full \$250 million in December 2020, plus \$200,111 in earned interest. The interest is considered COVID-19 revenue because the U.S. Treasury requires the state to use it to cover expenditures incurred in accordance with COVID-19 relief purposes.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal Funding for COVID-19 Response Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds Cumulative Results through April 30, 2021

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Secretary of State Election Administration Improvements Fund ¹	\$ 3,801,643	3,612,181	189,462	0	0	0
Coronavirus Emergency Supplemental Fund	11,667,525	3,497	0	0	1,907	11,662,121
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ²	944,831,772	944,831,772	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	73,973,434	73,900,367	0	0	0	73,067
Department of Elementary and Secondary Education Federal Emergency Relief Fund	170,322,593	170,305,961	0	0	0	16,632
Department of Higher Education and Workforce Development Federal Stimulus Fund	137,017	137,017	0	0	0	0
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	19,483,771	19,483,771	0	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	22,209,252	22,209,250	0	0	0	2
Office of Administration Federal Stimulus Fund	521,241,978	521,093,744	0	66,711	214,945	0
Department of Public Safety Federal Stimulus Fund	4,054,971	1,982,221	0	0	2,072,750	0
State Emergency Management Federal Stimulus Fund ³	1,963,127,709	1,267,146,475	0	265,090,805	672,805,936	288,266,103
Department of Corrections Federal Stimulus Fund	11,578,485	1,514,706	0	0	10,063,779	0
Department of Mental Health Federal Stimulus Fund	27,244,408	10,064,284	0	725,786	5,011,487	12,894,423
Department of Health and Senior Services Federal Stimulus Fund	236,297,319	222,077,055	0	0	410,097	13,810,167
Department of Social Services Federal Stimulus Fund	53,304,187	52,181,114	0	0	1,099,750	23,323
Department of Natural Resources Federal Stimulus Fund	1,507,797	1,507,797	0	0	0	0
Office of Lieutenant Governor Federal Stimulus Fund	76,800	14,400	0	0	0	62,400
Department of Labor & Industrial Relations Federal Stimulus Fund	26,272,785	24,134,429	0	0	1,601,379	536,977
Secretary of State Federal Stimulus Fund	4,070,439	654,108	3,408,507	0	0	7,824
Housing Assistance Stimulus Fund ⁴	0	323,715,323	0	323,715,323	0	0
Total all Funds	\$ 4,095,203,885	3,660,569,472	3,597,969	589,598,625	693,282,030	327,353,039

¹ During the fiscal year ending June 30, 2020, the Secretary of State (SOS) used this fund to account for COVID-19 receipts and disbursements and other pre-existing but unrelated activity. The receipts, disbursements, and beginning and ending fund balances listed represent only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority was established prior to the public health emergency, and thus does not reflect COVID-19 efforts. The SOS receives many federal grants and uses the state accounting system, as it was intended, to account for all grant activity. Beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund is used to account for all COVID-19 receipts and related disbursements. However, between January 2021 and March 2021 the SOS reused this fund to receive \$189,462 in refunds from subrecipients of unspent awards during the fiscal year ended June 30, 2020 (a decrease in previous disbursements). In April 2021, the SOS returned this money to the federal government.

² This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during fiscal year ended June 30, 2021 as disbursements, due to changes in the appropriation process in this fiscal year for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

³ The General Assembly has authorized the Office of Administration (OA) to transfer up to \$750 million in federal funds from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. These transferred funds, plus any interest the state earns, must be repaid to the State Emergency Management Federal Stimulus Fund. The OA transferred \$250 million in May 2020, and repaid the full \$250 million in December 2020, plus \$200,111 in earned interest. The interest is considered COVID-19 revenue because the U.S. Treasury requires the state to use it to cover expenditures incurred in accordance with COVID-19 relief purposes.

⁴ In February 2021, the General Assembly authorized a transfer of up to \$324,694,749 from the State Emergency Management Federal Stimulus Fund to the Housing Assistance Stimulus Fund. This transfer supports the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief Program in Missouri) to provide financial assistance to eligible households unable to pay rent and utilities due to the COVID-19 pandemic. While the Department of Economic Development (DED) administers this fund and indirectly administers (monitors) the program, DED officials entered an agreement with the Missouri Housing Development Commission (MHDC) to directly administer the program. The \$323,715,323 disbursed in February 2021 effectively reflects an upfront transfer to the MHDC. That agency will expend the funds through at least September 2021. Any unused portion will be refunded to the DED, and in turn the U.S. Treasury.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

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	Year Ended June 30, 2021 (through April 30, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	\$ 675,494	3,489	672,005	675,494	0	675,494
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	1	10,758,772	10,758,773	7	10,758,766
Total Coronavirus Emergency Supplemental Fund	11,434,267	3,490	11,430,777	11,434,267	7	11,434,260
FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND						
Department of Social Services (DSS) - MO HealthNet Division - Medicare Part D Clawback payments ²				100,000,000	74,391,170	25,608,830
DSS - MO HealthNet Division - payment to comprehensive prepaid health care plans as provided by federal or state law or for payments to programs authorized by the Frail Elderly Demonstration Project Waiver as provided by the Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508, Section 4744) and by Section 208.152 (16), RSMo, provided that the department shall implement programs or measures to achieve cost-savings through emergency room services reform, and further provided that MO HealthNet eligibles described in Section 501(a)(1)(D) of Title V of the Social Security Act may voluntarily enroll in the Managed Care Program ²						
Total FMAP Enhancement Fund				250,000,000	250,000,000	0
				350,000,000	324,391,170	25,608,830
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL						
Free public schools - all expenditures	2,000,000,000	31,910,655	1,968,089,345	1,515,839,292	0	1,515,839,292
School Nutrition Services Program - reimbursements to schools for school food programs	75,658,549	0	75,658,549	117,552,821	41,894,272	75,658,549
Missouri Healthy Schools, Successful Students Program	266,463	95,440	171,023			
Total DESE Federal Stimulus Fund	2,075,925,012	32,006,095	2,043,918,917	1,633,392,113	41,894,272	1,591,497,841
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act	208,443,000	93,229,154	115,213,846	300,000,000	67,469,751	232,530,249
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	30,000,000	9,619,577	20,380,423			
Total DESE Federal Emergency Relief Fund	238,443,000	102,848,731	135,594,269	300,000,000	67,469,751	232,530,249
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
Crowder College	1,718,186	0	1,718,186	1,718,186	0	1,718,186
Crowder College - maintenance and repair	65,732	0	65,732	65,732	0	65,732
Crowder College - equity	133,645	0	133,645	133,645	0	133,645
East Central College	1,622,326	0	1,622,326	1,622,326	0	1,622,326
East Central College - maintenance and repair	47,965	0	47,965	47,965	0	47,965

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	Year Ended June 30, 2021 (through April 30, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
East Central College - equity	126,188	0	126,188	126,188	0	126,188
Jefferson College	2,326,275	0	2,326,275	2,326,275	0	2,326,275
Jefferson College - maintenance and repair	114,448	0	114,448	114,448	0	114,448
Jefferson College - equity	180,943	0	180,943	180,943	0	180,943
Metropolitan Community College	9,402,075	0	9,402,075	9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair	395,635	0	395,635	395,635	0	395,635
Metropolitan Community College - equity	731,315	0	731,315	731,315	0	731,315
Mineral Area College	1,691,577	0	1,691,577	1,691,577	0	1,691,577
Mineral Area College - maintenance and repair	68,720	0	68,720	68,720	0	68,720
Mineral Area College - equity	131,575	0	131,575	131,575	0	131,575
Moberly Area Community College	1,904,480	0	1,904,480	1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair	45,518	0	45,518	45,518	0	45,518
Moberly Area Community College - equity	148,135	0	148,135	148,135	0	148,135
North Central Missouri College	811,508	0	811,508	811,508	0	811,508
North Central Missouri College - maintenance and repair	16,606	0	16,606	16,606	0	16,606
North Central Missouri College - equity	63,121	0	63,121	63,121	0	63,121
Ozarks Technical Community College	4,398,254	0	4,398,254	4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair	68,116	0	68,116	68,116	0	68,116
Ozarks Technical Community College - equity	342,106	0	342,106	342,106	0	342,106
St. Charles Community College	2,760,428	0	2,760,428	2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair	63,893	0	63,893	63,893	0	63,893
St. Charles Community College - equity	214,713	0	214,713	214,713	0	214,713
St. Louis Community College	12,960,637	0	12,960,637	12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair	473,822	0	473,822	473,822	0	473,822
St. Louis Community College - equity	1,008,108	0	1,008,108	1,008,108	0	1,008,108
State Fair Community College	1,858,709	0	1,858,709	1,858,709	0	1,858,709
State Fair Community College - maintenance and repair	64,102	0	64,102	64,102	0	64,102
State Fair Community College - equity	144,575	0	144,575	144,575	0	144,575
Three Rivers College	1,588,805	0	1,588,805	1,588,805	0	1,588,805
Three Rivers College - maintenance and repair	41,015	0	41,015	41,015	0	41,015
Three Rivers College - equity	123,581	0	123,581	123,581	0	123,581
State Technical College of Missouri	2,010,124	0	2,010,124	2,010,124	0	2,010,124
University of Central Missouri	18,446,119	0	18,446,119	18,446,119	0	18,446,119
Southeast Missouri State University	15,293,156	0	15,293,156	15,293,156	0	15,293,156
Missouri State University	31,333,687	0	31,333,687	31,333,687	0	31,333,687

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	Year Ended June 30, 2021 (through April 30, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Lincoln University	7,156,731	0	7,156,731	5,859,958	0	5,859,958
Lincoln University - land grant match				1,296,773	0	1,296,773
Truman State University	13,886,774	0	13,886,774	13,886,774	0	13,886,774
Northwest Missouri State University	10,395,373	0	10,395,373	10,395,373	0	10,395,373
Missouri Southern State University	8,010,414	0	8,010,414	8,010,414	0	8,010,414
Missouri Western State University	7,415,585	0	7,415,585	7,415,585	0	7,415,585
Harris-Stowe State University	3,487,087	0	3,487,087	3,487,087	0	3,487,087
University of Missouri	138,745,625	0	138,745,625	138,745,625	0	138,745,625
Job training and related activities	1,332,000	137,017	1,194,983			
Total DHEWD Federal Stimulus Fund	305,369,512	137,017	305,232,495	304,037,512	0	304,037,512
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	23,643,000	19,483,771	4,159,229	200,000,000	0	200,000,000
Total DHEWD Federal Emergency Relief Fund	23,643,000	19,483,771	4,159,229	200,000,000	0	200,000,000
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code	61,770,760	17,424,108	44,346,652	20,000,000	4,114,460	15,885,540
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the State Block Grant Program administered through the Federal Airport Improvement Program	19,870,044	1,462,069	18,407,975	1,000,000	0	1,000,000
Total MoDOT Federal Stimulus Fund	81,640,804	18,886,177	62,754,627	21,000,000	4,114,460	16,885,540
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND						
Distribution of federal funds to units of local government as provided in the CARES Act				1,071,000,000	520,925,478	550,074,522
Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				316,500	158,016	158,484
Broadband expansion and/or cellular equipment and service to provide fixed or mobile broadband access to emergency services personnel in order to coordinate and dispatch services related to the COVID-19 disease - expense and equipment	5,000,000	0	5,000,000			
Broadband expansion to residential and agricultural areas in counties of the state of Missouri with high concentrations of state employees without residential access to broadband internet, for the purpose of enabling state employees to work remotely due to the COVID-19 disease - expense and equipment	5,000,000	0	5,000,000			

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	Year Ended June 30, 2021 (through April 30, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Reimbursement of broadband services costs, and/or for state purchase of cellular equipment and service to provide fixed or mobile broadband service for state employees required to work from home due to the COVID-19 disease - expense and equipment	2,000,000	0	2,000,000			
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				16,000	10,250	5,750
Total OA Federal Stimulus Fund	12,000,000	0	12,000,000	1,071,332,500	521,093,744	550,238,756
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				2,262,000	189,250	2,072,750
All allotments, grants and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency	1,860,000	1,792,971	67,029			
Total DPS Federal Stimulus Fund	1,860,000	1,792,971	67,029	2,262,000	189,250	2,072,750
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters	668,529,266	139,441,326	529,087,940	1,039,025,589	51,396,569	987,629,020
Alternative care treatment facility staffing expenses - personal service	35,000,000	3,388	34,996,612	35,000,000	1,119,066	33,880,934
MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of \$24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of \$19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed \$44.51 per Medicaid patient per day and shall be effective on March 1, 2020	90,000,000	89,244,956	755,044	90,000,000	0	90,000,000
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs	1,800,000	0	1,800,000	1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo	10,000,000	0	10,000,000	10,000,000	0	10,000,000
State Emergency Management Agency, Boone County Fire Protection District, Missouri Task Force 1 - expenses for response to emergencies and disasters in the State of Missouri and conduct of annual training exercises. Expenses may include, but are not limited to personnel salaries and benefits, supplies, and repair or replacement of damaged equipment	100,000	100,000	0			
Return of unspent CARES Act Coronavirus Relief Funds to the federal government ³	750,000,000	0	750,000,000			
DESE - Learning Loss Testing	2,853,584	2,853,583	1			
DESE - Transportation Costs	9,100,000	9,100,000	0			

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	Year Ended June 30, 2021 (through April 30, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
DESE - State School Bus Routes	1,000,000	515,069	484,931			
DESE - Sheltered Workshops	3,999,731	3,999,730	1			
DESE - Distance Learning	5,582,707	5,582,706	1			
DHEWD - Distance Learning	10,000,000	10,000,000	0			
DHEWD - Computer-Based Training	2,000,000	1,239,000	761,000			
DHEWD - Workforce Development Boards	147,590	147,589	1			
DHEWD - Workforce Training	3,033,762	3,033,762	0			
DHEWD - Institutions of Higher Education COVID Expenses	115,792,343	115,792,343	0			
Department of Revenue (DOR) - Temporary Motor Vehicle and Driver Licensing Division Offices	2,000,000	944,807	1,055,193			
DOR - Technology and infrastructure costs due to the COVID-19 crisis - expense and equipment	79,263	79,262	1			
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service	789,442	157,596	631,846			
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - expense and equipment	372,230	372,230	0			
OA - Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	941,500	772,250	169,250			
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	192,500	152,750	39,750			
Missouri Consolidated Health Care Plan - COVID Reimbursement	22,000,000	13,734,826	8,265,174			
Department of Agriculture (MDA) - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic	20,000,000	16,556,558	3,443,442			
Department of Economic Development (DED) - Broadband Expansion	12,750,000	7,167,234	5,582,766			
DED - Program to provide grants to small businesses incorporated in the state of Missouri with 50 or fewer employees, to reimburse the costs of business interruption caused by required closures in connection with the COVID-19 public health emergency, provided that no grants shall be provided to franchise or chain business entities, and further provided that one-quarter of funds under such program shall be allocated to family-owned farms	17,160,185	17,132,704	27,481			
DED - Innovation Grants	748,560	748,560	0			
DED - Manufacturer Retooling	20,000,000	20,000,000	0			
DED - Nonprofit Stimulus	18,230,969	18,230,969	0			
DED - Destination Marketing Organization Stimulus	15,204,713	15,204,713	0			
DPS - Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	3,144,000	3,129,751	14,249			

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	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Department of Corrections (DOC) - Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	28,578,485	24,363,072	4,215,413			
Department of Mental Health (DMH) - Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	31,875,000	27,343,778	4,531,222			
DMH - Division of Developmental Disabilities - Developmental Disabilities Waiver (DDW) - compensation of all DDW providers during the period that Missouri or the United States falls within an emergency declaration to compensate any DDW provider with a retention payment, gap payment, or temporary rate increase; and additional payment per day during the period which a DDW provider has at least one confirmed positive COVID-19 case on the premises, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services	20,758,880	20,758,879	1			
DMH - Division of Behavioral Health COVID Reimbursements	10,000,000	10,000,000	0			
DMH - Division of Behavioral Health - suicide prevention initiatives - expense and equipment	620,000	620,000	0			
DMH - Developmental Disabilities Telehealth	4,320,000	3,595,488	724,512			
DMH - Telehealth Training	3,500,000	3,500,000	0			
DMH - Behavioral Health Net	100,500	100,500	0			
Department of Health and Senior Services (DHSS) - Home & Community Based Services COVID Reimbursements	4,861,352	4,861,352	0			
Department of Social Services (DSS) - Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	1,724,500	1,537,563	186,937			
DSS - Family Support Division - electronic benefit transfers system - expense and equipment	423,254	362,571	60,683			
Department of Labor & Industrial Relations (DOLIR) - Unemployment Insurance System Support	20,000,000	16,313,992	3,686,008			
DED - Communications Campaign	3,249,956	3,249,956	0			
DPS - Missouri National Guard Expenses	5,400,000	2,817,212	2,582,788			
DHSS - Call Center/Data Entry	170,075	170,075	0			
DHSS - Testing	89,291,600	35,089,288	54,202,312			
DHSS - Contact Tracing/Tracking	11,800,000	5,379,351	6,420,649			
DHSS - Lab Infrastructure	22,360,108	9,056,922	13,303,186			
DHSS - Technology & Data Infrastructure	343,283	343,283	0			
DHSS - Sewershed	414,081	406,467	7,614			
DHSS - Surveillance	199,583	81,263	118,320			
DHSS - Prevention in High Risk Settings	1,222,775	40,657	1,182,118			
DHSS - COVID Support Services	1,093,350	597,960	495,390			

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	Year Ended June 30, 2021 (through April 30, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
DESE - Hearing Aid Distribution	100,000	100,000	0			
DHSS - Poison Control	500,000	500,000	0			
DHSS - Saliva-Based Testing	2,127,000	1,087,829	1,039,171			
DOC - Waste Water Testing	181,568	181,568	0			
DSS - Food Banks	6,500,000	6,500,000	0			
DHEWD - American Graduate	99,999	99,999	0			
DESE - K-12 Support	61,440,933	61,440,933	0			
DESE - Independent Living Centers	144,658	144,657	1			
DESE - Substitute Teachers	2,000,000	1,251,033	748,967			
DHEWD - Independent Colleges	9,777,481	9,777,480	1			
DMH - Access to Recovery	1,000,000	1,000,000	0			
DHSS - Child Care Providers	12,000,000	2,410,961	9,589,039			
DSS - Assisted Living Facilities	10,000,000	2,185,344	7,814,656			
COVID Dedicated Personal Service	200,000,000	56,495,644	143,504,356	200,000,000	71,018,488	128,981,512
DMH - Staff Offering Support Program	3,200,000	0	3,200,000			
Fringe Benefits Personal Service	14,006,614	12,006,707	1,999,907	14,174,411	14,174,411	0
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	112	111	1			
DHEWD - A+ Program	4,899,916	4,899,915	1			
OA - Business Enterprise Portal	2,300,000	0	2,300,000			
DPS - Disaster Medical Assistance Team	3,500,000	2,021,797	1,478,203			
Personal Protective Equipment Warehousing	1,312,800	225,425	1,087,375			
DED - Manufacturer Retooling #2	4,500,000	91,544	4,408,456			
County Coronavirus Relief Fund Reporting	1,400,000	535,377	864,623			
Rural Hospitals	10,000,000	1,290,320	8,709,680			
DOLIR - Unemployment Insurance Trust Fund	300,000,000	300,000,000	0			
DOC - COVID Response - expense and equipment	8,537,000	0	8,537,000			
Total State Emergency Management Federal Stimulus Fund	2,764,387,208	1,130,273,935	1,634,113,273	1,390,000,000	137,708,534	1,252,291,466
DEPARTMENT OF CORRECTIONS (DOC) FEDERAL STIMULUS FUND						
Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				11,578,485	1,514,706	10,063,779
Total DOC Federal Stimulus Fund				11,578,485	1,514,706	10,063,779
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Office of the Director - personal service				75,000	2,298	72,702
Office of the Director - expense and equipment				5,000,000	0	5,000,000

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through April 30, 2021

	Year Ended June 30, 2021 (through April 30, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	900,000	232,143	667,857	900,000	0	900,000
Division of Developmental Disabilities - community program funding, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need services - expense and equipment				15,364,800	0	15,364,800
Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency ⁴	8,175,000	389,080	7,785,920	8,175,000	4,104,264	4,070,736
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	2,000,000	723,753	1,276,247	2,000,000	63,556	1,936,444
Division of Developmental Disabilities - telehealth physician services related to COVID-19 - expense and equipment	720,000	0	720,000			
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	636,796	228,839	407,957			
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment	19,363,204	4,444,342	14,918,862			
Total DMH Federal Stimulus Fund	31,795,000	6,018,157	25,776,843	31,514,800	4,170,118	27,344,682
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND						
Division of Community and Public Health - community health programs funding and related expenses	224,981	0	224,981	671,000	0	671,000
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	732,279	24,981	707,298	445,516	0	445,516
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment and program distribution	30,461,800	6,562,862	23,898,938	32,556,018	438,189	32,117,829
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment	4,050,000	2,786,310	1,263,690	4,500,000	0	4,500,000
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment	18,000,000	13,024,815	4,975,185	25,000,000	6,404,165	18,595,835
Division of Community and Public Health - medications	401,508	307,582	93,926	1,620,000	0	1,620,000
Division of Community and Public Health - child nutrition and commodity assistance programs	185,000,000	149,435,067	35,564,933	30,062,065	30,062,065	0
Division of Community and Public Health - Office of Emergency Coordination - Poison Control Hotline - expense and equipment	100,000	0	100,000			

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through April 30, 2021

	Year Ended June 30, 2021 (through April 30, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Division of Regulation and Licensure - program operations and support - personal service	700,000	413,619	286,381			
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	17,280	282,720			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service	542,764	307,864	234,900			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment and program distribution	134,094,849	13,099,597	120,995,252			
Total DHSS Federal Stimulus Fund	374,608,181	185,979,977	188,628,204	94,854,599	36,904,419	57,950,180
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	28,331,553	10,990,576	17,340,977	30,000,000	0	30,000,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	6,026,000	1,471,691	4,554,309	4,326,000	245,203	4,080,797
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	643,510	368,482	275,028	528,000	0	528,000
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program	66,542,726	25,945,705	40,597,021	20,000,000	9,088,706	10,911,294
Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				1,294,500	194,750	1,099,750
Family Support Division - community services programs provided by Community Action Agencies or other not-for-profit organizations under provisions of the Community Services Block Grant	27,847,053	3,875,846	23,971,207			
Family Support Division - Low Income Home Energy Assistance Program	18,269,392	23,479	18,245,913			
Children's Division - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Children's Division, provided that the Children's Division shall coordinate the delivery of services with the Parents as Teachers Program within the Department of Elementary and Secondary Education	907,000	0	907,000			
Total DSS Federal Stimulus Fund	148,567,234	42,675,779	105,891,455	56,148,500	9,528,659	46,619,841
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects awarded on or after July 1, 2019, provided no funds shall be expended at higher education institutions not headquartered in Missouri for purposes of accreditation				20,000,000	0	20,000,000

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through April 30, 2021

	Year Ended June 30, 2021 (through April 30, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	43,033,423	0	43,033,423			
Total DED Federal Stimulus Fund	43,033,423	0	43,033,423	20,000,000	0	20,000,000
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments	2,029,932	1,507,797	522,135			
Total DNR Federal Stimulus Fund	2,029,932	1,507,797	522,135			
LIEUTENANT GOVERNOR FEDERAL STIMULUS FUND						
Missouri State Council on the Arts - expense and equipment	517,000	76,800	440,200			
Missouri Humanities Council - program distribution	605,000	0	605,000			
Total Lieutenant Governor Federal Stimulus Fund	1,122,000	76,800	1,045,200			
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Administration of unemployment benefits made available under the Families First Coronavirus Response Act and CARES Act - personal service				1,000,000	208,806	791,194
Administration of unemployment benefits made available under the Families First Coronavirus Response Act and CARES Act - expense and equipment				700,000	687,146	12,854
Division of Employment Security - personal service	23,948,454	1,892,021	22,056,433			
Division of Employment Security - expense and equipment	7,600,846	1,414,359	6,186,487			
Division of Employment Security - administration of programs authorized and funded by the United States Department of Labor, such as Disaster Unemployment Assistance, and provided that all funds shall be expended from discrete accounts and that no monies shall be expended for funding administration of these programs by the Division of Employment Security	51,000,000	17,000,000	34,000,000			
OA - Information Technology Services Division - for DOLIR - expense and equipment	7,737,001	2,109,051	5,627,950	1,000,000	823,665	176,335
OA - Information Technology Services Division - for DOLIR - personal service	250,000	0	250,000			
Total DOLIR Federal Stimulus Fund	90,536,301	22,415,431	68,120,870	2,700,000	1,719,617	980,383
SECRETARY OF STATE (SOS) FEDERAL STIMULUS FUND						
Election reform grants, transaction costs, election administration improvements within Missouri, support of Help America Vote Act activities, and the state's share of election costs as required by Chapter 115, RSMo ⁵	16,100,000	3,827,120	12,272,880			
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	750,000	235,495	514,505			
Total SOS Federal Stimulus Fund	16,850,000	4,062,615	12,787,385			

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through April 30, 2021

	Year Ended June 30, 2021 (through April 30, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
HOUSING ASSISTANCE STIMULUS FUND						
Emergency Rental Assistance Program	324,694,749	323,715,323	979,426			
Total Housing Assistance Stimulus Fund	324,694,749	323,715,323	979,426			
Total All Funds	\$ 6,547,939,623	1,891,884,066	4,656,055,557	5,500,254,776	1,150,698,707	4,349,556,069

¹ The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

² For the fiscal year ended June 30, 2021, the FMAP (Federal Medical Assistance Percentage) Enhancement Fund was only authorized an appropriation to transfer receipts to the Federal Budget Stabilization Fund and/or the General Revenue Fund. Therefore, the Department of Social Services cannot directly expend any receipted money from the fund, as it could during the fiscal year ended June 30, 2020.

³ Initial legislation required Coronavirus Relief Fund assistance to be returned to the federal government if it was not spent to cover allowable costs incurred by December 30, 2020. Legislation changes in December 2020 extended that date to December 31, 2021. State officials did not know whether or to what extent the state may have to repay any funding received at the time the appropriation was established. To acknowledge the existence of the obligation, the state established appropriations authorizing the return of up to \$750 million.

⁴ This appropriation's expenditures for the fiscal year ended June 30, 2021, are a placeholder intended for the State Emergency Management Federal Stimulus Fund's Department of Mental Health Staff Offering Support Program appropriation. SAM II adjustments to reflect this were not fully processed by March 2021. Once processed, this appropriation's authority and expenditures for the fiscal year ended June 30, 2021, will return to zero. This stipend appropriation was obsoleted in September 2020, when it was replaced by an equivalent stipend appropriation also in the State Emergency Management Federal Stimulus Fund.

⁵ This appropriation's expenditures include \$3,408,507 that was not spent for COVID-19 purposes, but instead was returned to the federal government.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



2020 ANNUAL REPORT



Nicole Galloway, CPA
MISSOURI STATE AUDITOR'S OFFICE



Letter from Nicole Galloway

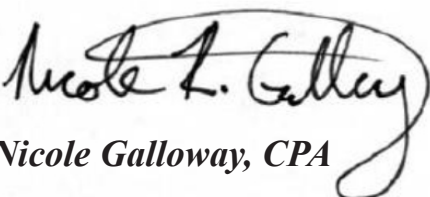
This past year, the global pandemic created struggles for families throughout the state. In my office, we made necessary changes to ensure the health and safety of our employees and members of the general public, but our work on behalf of Missourians continued. We released 131 reports in 2020 that hold government accountable to you — the citizens we serve.

As your State Auditor, I am dedicated to being a strong, independent watchdog for all Missourians. Taxpayers deserve to get the most from their government. And each day, I bring my experience as a certified public accountant and certified fraud examiner to do just that.

Our audit reports reveal evidence of theft and abuse of taxpayer dollars, highlight inefficiencies in government and bring to light mismanagement affecting services to the public. Our audits get results, including changes to operations, more effective processes, and, at times, criminal charges brought against public officials. Since 2015, our audits have identified more than \$380 million in government waste, fraud, abuse and mismanagement.

My dedicated team works to hold government at all levels accountable, and I am proud of our integrity and professionalism. My office frequently receives independent reviews of audit processes and office operations. In 2020, we received the highest rating possible during an independent review by the National State Auditors Association. This is the second time my office has received this distinction under my leadership.

It is my honor to serve as your advocate, ensuring government at all levels is efficient, effective and transparent.


Nicole Galloway, CPA

Duties of the State Auditor

The State Auditor's Office is Missouri's independent watchdog for taxpayers. The Missouri Constitution and state law give the State Auditor authority to audit:

- All state agencies, boards and commissions
- Public employee retirement systems
- Public employee healthcare systems
- The state court system
- School districts
- Counties that do not have a county auditor
- Other political subdivisions upon petition by the voters of those subdivisions

The State Auditor's Office works to ensure the proper use of public funds and to improve the efficiency and effectiveness of Missouri government.

Audits examine financial accountability; look for waste, abuse and fraud; and evaluate whether government organizations and programs are achieving their purposes and operating economically and efficiently. All audits are performed in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States.

Since 2015, more than **\$380 million** has been uncovered in government waste, fraud, abuse and mismanagement.

Audits and investigations have resulted in **79 criminal charges** against public officials.



Fighting Fraud and Abuse

Auditor Galloway launched her Public Corruption and Fraud Division in 2019. The team -- a dedicated group of attorneys, auditors and investigators -- has a demonstrated history of working with local, state and federal law enforcement to pursue justice for taxpayers. Since 2015, audits and investigations have resulted in 79 criminal charges against public officials.

City of Coffey

Former Coffey city clerk Mary Lou Browning pleaded guilty to felony charges of stealing and forgery. The charges were filed after the audit of the small northwest Missouri town found more than \$60,000 was missing. Browning was later sentenced to 15 years in prison and ordered to pay restitution.

City of Center

Tracey Ray, the former clerk of the City of Center, faces federal criminal charges of wire fraud and theft. The audit found she had misappropriated more than \$300,000 in taxpayer funds and used them to pay her personal credit card bills.

“Each time we uncover fraud and abuse,
it puts others on notice that
public corruption will not be tolerated.”

-Nicole Galloway, CPA

City of Parma

Criminal charges were filed against three former Parma city officials after an audit found at least \$115,582 was misappropriated from the city. This included payroll overpayments, improper payments to the mayor, the city clerk, and to city officials and others who were related to the mayor or the city clerk. The case is ongoing.

Madison County

Kelcey Gresham, the former deputy collector for Madison County, pleaded guilty to a felony stealing charge. An audit from Auditor Galloway's Public Corruption and Fraud Division discovered more than \$13,000 went missing from the Madison County Collector's office between January 2017 and October 2018. The audit showed that property tax bills were paid, but then deleted from the system and the payments were not deposited into county accounts. Under the terms of the guilty plea, Gresham must pay restitution and was placed on probation for five years.

City of Glasgow

Kevin Atwood, the former city administrator and police chief in Glasgow, pleaded guilty to receiving stolen property. The 2018 audit of Glasgow found thousands of dollars went missing while Atwood was managing the city's accounting functions.

Plattsburg Special Road District

Ava Langner, former secretary/treasurer of the Plattsburg Special Road District, pleaded guilty to a criminal charge of theft in federal court. A 2019 audit found district taxpayers had been defrauded of more than \$286,000 over a seven-year period.

St. Louis College Prep

Michael Malone, the former executive director of the now-closed St. Louis College Prep, pleaded guilty to federal charges of wire fraud. A 2019 audit found falsified attendance records at the charter school led to \$1.4 million in overpayments to the school. Auditor Galloway worked with the U.S. Attorney's Office and FBI on the criminal investigation that resulted in the plea, which was filed in the U.S. District Court for the Eastern District of Missouri. Malone was later sentenced to prison and ordered to repay millions of dollars in public funds.

Putnam County Memorial Hospital

In 2020, the head of a hospital management company and nine other people were charged in a federal indictment with conspiring to operate a multi-state \$1.4 billion billing scheme that used rural hospitals to submit fraudulent claims. In 2017, an audit of Putnam County Memorial Hospital found \$90 million in illegal billings were passed through the 15-bed hospital in northern Missouri. The Public Corruption and Fraud Division worked with federal law enforcement agencies in Missouri, Florida and Washington, D.C. to share information and support a national investigation involving rural hospitals throughout the country. In 2019, the former CEO of Putnam County Memorial Hospital pleaded guilty to federal health care fraud charges.

PUBLIC CORRUPTION AND
FRAUD DIVISION

HOW WE INVESTIGATE



We receive information on allegations of improper governmental activities

Information is submitted to the State Auditor's Whistleblower Hotline. Under state law, individuals who make a report may choose to remain anonymous until they affirmatively consent to having their identity disclosed.



We review the submitted information

Each year, we receive hundreds of tips from citizens, public employees and government officials. When information is received, it is reviewed for relevance and completeness. Whistleblowers who provide contact information may be contacted for additional information.



We investigate the allegations

When allegations of fraud or abuse are reported, the Public Corruption and Fraud Division will complete an initial review to determine if allegations are credible. If not deemed credible or if insufficient documentation is provided, the case is closed. If deemed credible, the next step of the investigation proceeds.

The State Auditor's Whistleblower Hotline is a resource to report potential wrongdoing.

Whistleblowers can submit information by emailing **moauditeauditor.mo.gov**, calling toll-free **1-800-347-8597** or using an online reporting form at **auditor.mo.gov**

NICOLE GALLOWAY, CPA
MISSOURI STATE AUDITOR'S OFFICE

Ensuring Accountability

Holding state government accountable for billions in federal stimulus dollars

Auditor Galloway announced efforts to ensure oversight and transparency of the state’s distribution and spending of federal funding for COVID-19 relief. These efforts include:

An online tool to give Missourians a detailed look at expenditures. The COVID-19 Response page tracks not only how much is received and expended in relief funds, but also lists which state and local government departments, vendors and expense categories are receiving the most funding. The information is available at auditor.mo.gov/covidtracking

The office also issues monthly reports detailing state government’s use of federal stimulus dollars intended for the COVID-19 response. In 2020, Auditor Galloway issued seven of these reports, which have continued in 2021.

Auditor Galloway’s efforts are similar to work performed by the previous State Auditor’s administration, which reviewed the state’s use of funds received through the American Recovery and Reinvestment Act of 2009. Under the Missouri Constitution, the State Auditor has a duty to ensure the accuracy of the state’s accounting of its spending.

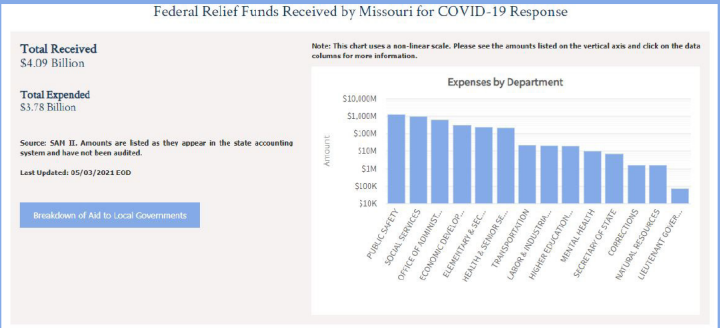
Inadequate oversight enabled former St. Louis County Executive and his appointees to abuse their positions

In May 2019, the St. Louis County Council unanimously passed a resolution requesting Auditor Galloway perform a review of county operations during the term of former County Executive Steve Stenger, who pleaded guilty to federal charges related to a pay-to-play scheme. The report found Stenger and former St. Louis Economic Development Partnership (SLEDP) CEO Sheila Sweeney abused their positions as part of the scheme involving procurements and the awarding of contracts. The audit also brought to light inadequate oversight by the County Council and the SLEDP Board that enabled them to do so.

The audit found that lack of adequate oversight by the County Council allowed Stenger to take actions that were not in the best interest of taxpayers. Because of the lack of due diligence, the county committed to a 20-year lease that is expected to cost \$67 million over the lease term, the county exchanged property appraised for \$1.3 million for property appraised for \$560,000, and the County’s Executive Office was able to shift almost \$4 million in personnel costs to other departments. The audit also found that the County Auditor position has been ineffective in providing oversight of county operations.

Federal Relief Funds Received by Missouri for COVID-19 Response

Track federal relief funds received by Missouri for COVID-19 response at auditor.mo.gov/covidtracking



Setting an Example

Professionalism and integrity

In December, our office received the highest rating possible during a routine review by the National State Auditors Association (NSAA). This is the second time the office has received this distinction under Auditor Galloway's leadership. The NSAA reviews are done every three years; the previous peer review was completed in 2017.

An external peer review enables the State Auditor's office to obtain an independent assessment of whether or not its system of quality control is adequate to ensure compliance with Government Auditing Standards. This review covered quality control processes in place between Sept. 1, 2019 and Aug. 31, 2020. The review was conducted under the NSAA's External Peer Review Program, which is administered by National Association of State Auditors, Comptrollers and Treasurers.

The State Auditor's Office frequently receives independent reviews of audit processes and office operations. In April 2018, the Missouri General Assembly issued two separate audits of the Missouri State Auditor's Office, which found overall operations are managed professionally and cybersecurity measures are effective.

"We have incredible professionals in my office dedicated to the work that we do.

This is a fantastic recognition of how we conduct audits."

-Nicole Galloway, CPA

Commitment to transparency

In 2020, Auditor Galloway announced that Sunshine Law requests submitted to her office, and responses to those requests, would be publicly available online and free of charge. More than 200,000 pages of responsive documents and materials can be viewed online at auditor.mo.gov

Sunshine Law requests made to the State Auditor's Office and corresponding responses can be reviewed by year from August 2015 to the present. New requests and responses are posted on a rolling basis. This practice is the first of its kind by a Missouri statewide elected official.



Work life balance

Throughout her time as a statewide official, Auditor Galloway has advocated for family-friendly policies. In 2017, she made changes to her own office leave policies to allow for bonding time after the birth or adoption of a child. Additionally, her office was a leader in ensuring domestic violence is a covered leave category under existing workplace protections. In 2020, Auditor Galloway expanded these policies to allow her employees to take up to 12 weeks of paid parental leave after the birth or adoption of a child. Auditor Galloway then issued a letter to the Governor calling on him to enact these updated family-friendly policies, which mirror those signed into law in 2020 for federal employees.

Good stewardship of taxpayer dollars

At the end of Fiscal Year 2020, Auditor Galloway announced she returned \$150,000 from her office's budget. At the end of the last five fiscal years, she returned a total of more than \$2.3 million from her budget to the General Revenue Fund. This is possible because of the efforts by Auditor Galloway to ensure high standards of good stewardship to the office's operations.

"Mothers and fathers should not have to choose between their jobs and having meaningful time with their new or expanding families."

-Nicole Galloway, CPA



Auditor Galloway met with members of the Hispanic Leaders Group of Greater St. Louis in her Capitol office in February.

Thorough, Comprehensive Reviews

Jackson County

Auditor Galloway accepted a request by the Jackson County Legislature to conduct an audit of Jackson County. Audit work began after meeting with legislators and county officials to hear concerns and receiving feedback from citizens. During 2020, Auditor Galloway released five reports on Jackson County government, making recommendations to ensure transparency and more effective use of taxpayer dollars. These reports reviewed the county’s processes for:

The Jackson County Community Backed Anti-Crime Tax (COMBAT) Fund: The audit found COMBAT revenue allocations had not been updated in 25 years and there is insufficient monitoring of spending to ensure appropriate uses of COMBAT funds.

Contracting: the report found lack of transparency in how the county spent millions of taxpayer dollars on legal, lobbying and other professional services. The audit identified \$2.7 million in contracts that were not competitively bid and another \$1.3 million in contracts that went years without being reevaluated.

Budgeting: the report made recommendations to ensure transparency in county spending.

Payroll and Personnel: the report found concerns with the allocation from different funds to pay salaries and with the handling of vehicle allowances.

Assessments and Other Areas of County Government: The report found Jackson County needs to improve controls and procedures in its assessment department to ensure effective and efficient future reassessments.

City of St. Louis

The City of St. Louis Board of Aldermen requested a comprehensive audit of the City of St. Louis. In 2020, Auditor Galloway issued eight reports on offices and city departments. These reports covered the Office of Public Administrator, Treasurer’s Office, Department of Public Safety, Collector of Revenue, Department of Health, St. Louis Agency on Training and Employment, and Comptroller.

Additionally, Auditor Galloway released a report on the city’s use of Tax Increment Financing (TIF) for redevelopment projects. The audit recommended improvements to provide additional clarity and transparency for the city’s use of TIF and ensure the city is looking out for taxpayers when awarding these incentives.

Audit work is ongoing and reports will be issued on all city departments and elected offices.

Clay County

An audit of Clay County was initiated after a citizen petition was submitted to the State Auditor’s Office and then verified to have more than the minimum 5,590 signatures of county residents who are registered voters. The Clay County Commission filed a lawsuit to prevent the Auditor from conducting the citizen-mandated audit, but a court ruling dismissed the lawsuit and confirmed the Auditor’s legal authority. In a second case, the Clay County Circuit Court in October 2020 affirmed the Auditor’s authority to access routine records and information associated with the audit. The County Commission appealed both rulings, but newly elected commissioners later dropped all legal objections to ongoing audit work.

In 2020, the State Auditor’s Office released reports on the Clay County clerk, public administrator and recorder of deeds. Additional audit work on other Clay County offices is ongoing.



Top: A group from the Gateway Region YMCA visited the Capitol in February to learn more about government and the work of the State Auditor's Office.

Bottom: At a press conference, Auditor Galloway provided an update on audit work in the City of St. Louis.



2020 by THE NUMBERS

131

reports issued

207

bonds registered

Covid-19 response funding

The office has released monthly reports detailing state government's use of federal stimulus dollars intended for the COVID-19 response. Through Dec. 31, 2020, the state of Missouri had received \$3.3 billion and spent \$2.3 billion of the assistance.

Management & spending of federal funds

This year's annual Statewide Single Audit :

- \$12 billion in federal funds
- 12 major federal programs
- Reported eight findings at three state agencies

Financial reporting

The Missouri State Auditor's Office received:

- 954 financial reports from municipalities
- 2,242 financial reports from other political subdivisions

Review of property tax rates

The State Auditor's Office reviews rates to determine whether the rates are compliant with state law and to monitor rate adjustments to ensure revenue neutrality, as required by law. In 2020, staff reviewed 4,840 property tax rates of 2,802 taxing authorities.

2020 State Auditor's Office Reports

Report	Month Issued	Report Number
Missouri State Highway Patrol's Use of Highway Funds Year Ended June 30, 2020	December	2020-131
Department of Corrections County Reimbursement Program	December	2020-130
Missouri State Lottery Commission	December	2020-129
County Employee Retirement Fund	December	2020-128
Summary of 2020 Follow-Up Reports	December	2020-127
Follow-Up Report on Audit Findings City of Silex	December	2020-126
City of Berger	December	2020-125
Federal Funding for COVID-19 Response November 2020	December	2020-124
Federal Unemployment Funding for COVID-19 Response Through October 2020	December	2020-123
Department of Conservation Employee's Benefit Plan	December	2020-122
Monthly Report on Political Subdivision Filings November 2020	December	2020-121
Monthly Report on Municipal Court and Revenue Filings November 2020	December	2020-120
City of Raytown	December	2020-119
Thirty-Second Judicial Circuit Cape Girardeau County	December	2020-118
Jackson County Payroll and Personnel Issues	December	2020-117
City of St. Louis Office of Public Administrator	December	2020-116
New Madrid County	December	2020-115
Clay County Collector	December	2020-114
2020 Property Tax Rates	December	2020-113
Monthly Report on Political Subdivision Filings October 2020	December	2020-112
Monthly Report on Municipal Court and Revenue Filings October 2020	December	2020-111

2020 State Auditor's Office Reports

Report	Month Issued	Report Number
Salt Lick Road Transportation Development District	December	2020-110
Federal Funding for COVID-19 Response October 2020	December	2020-109
Jackson County Budgets and Transfers	November	2020-108
Fortieth Judicial Circuit Newton County	November	2020-107
Marion County	November	2020-106
Federal Funding for COVID-19 Response September 2020	November	2020-105
Monthly Report on Political Subdivision Filings September 2020	November	2020-104
Monthly Report on Municipal Court and Revenue Filings September 2020	November	2020-103
Seventeenth Judicial Circuit Johnson County	November	2020-102
Dunklin County	November	2020-101
Madison County	November	2020-100
Thirty-Eighth Judicial Circuit City of Clever Municipal Division	November	2020-099
City of Clever	November	2020-098
Wright County Financial Statements	November	2020-097
Wayne County Financial Statements	November	2020-096
Sullivan County Financial Statements	November	2020-095
Putnam County Financial Statements	November	2020-094
Mississippi County Financial Statements	November	2020-093
Knox County Financial Statements	November	2020-092
Chariton County Financial Statements	November	2020-091
Benton County Financial Statements	November	2020-090

2020 State Auditor's Office Reports

Report	Month Issued	Report Number
Barton County Financial Statements	November	2020-089
Medicaid Managed Care Program	November	2020-088
City of Edgar Springs	November	2020-087
DeKalb County	November	2020-086
Federal Funding for COVID-19 Response August 2020	October	2020-085
City of St. Louis Treasurer's Office	September	2020-084
Monthly Report on Political Subdivision Filings August 2020	September	2020-083
Monthly Report on Municipal Court and Revenue Filings August 2020	September	2020-082
Greene County Fire Protection District	September	2020-081
St. Louis County	September	2020-080
City of St. Louis Department of Public Safety	September	2020-079
Clark County Financial Statements	September	2020-078
Cedar County Financial Statements	September	2020-077
City of St. Louis Tax Increment Financing	September	2020-076
Jackson County No-Bid Contracts and Other Expenditures	September	2020-075
Federal Funding for COVID-19 Response July 2020	September	2020-074
St. Louis County Fire Protection District	September	2020-073
City of Bel-Ridge	September	2020-072
Douglas County	September	2020-071
City of Center	September	2020-070
Vernon County Financial Statements	September	2020-069

2020 State Auditor's Office Reports

Report	Month Issued	Report Number
Oregon County Financial Statements	September	2020-068
McDonald County Financial Statements	September	2020-067
Carroll County Financial Statements	September	2020-066
Summary of Local Government and Court Audit Findings-Information Security Controls	September	2020-065
Department of Commerce and Insurance-Insurance	September	2020-064
Ripley County Financial Statements	September	2020-063
Montgomery County Financial Statements	September	2020-62
Carter County Financial Statements	September	2020-061
Bates County Financial Statements	September	2020-060
Monthly Report on Political Subdivision Filings July 2020	September	2020-059
Monthly Report on Municipal Court and Revenue Filings July 2020	September	2018-058
Polk County Financial Statements	August	2020-057
Linn County Financial Statements	August	2020-056
Lawrence County Financial Statements	August	2020-055
Caldwell County Financial Statements	August	2020-054
City of St. Louis Office of Collector of Revenue	August	2020-053
Monroe County	August	2020-052
Section 536.175 RSMo Compliance	August	2020-051
Greene County	August	2020-050
Warren County	August	2020-049
Big Bend Crossing Transportation Development District	August	2020-048

2020 State Auditor's Office Reports

Report	Month Issued	Report Number
Pathway Academy Charter School	August	2020-047
City of St. Louis Department of Health	August	2020-046
Office of Attorney General	August	2020-045
Monthly Report on Political Subdivision Filings June 2020	August	2020-044
Monthly Report on Municipal Court and Revenue Filings June 2020	August	2020-043
Federal Funding for COVID-19 Response June 2020	August	2020-042
Department of Revenue Sales and Use Tax	August	2020-041
Valley R-VI School District Attendance Procedures	July	2020-040
City of St. Louis St. Louis Agency on Training and Employment (SLATE)	July	2020-039
City of Parma	July	2020-038
Stone County	July	2020-037
Federal Funding for COVID-19 Response May 2020	June	2020-036
Review of Article X, Sections 16 Through 24, Constitution of Missouri, Year Ended June 30, 2019	June	2020-035
Monthly Report on Political Subdivision Filings May 2020	June	2020-034
Monthly Report on Municipal Court and Revenue Filings May 2020	June	2020-033
Clay County Public Administrator	June	2020-032
Phelps County	June	2020-031
Johnson County Collector and Property Tax System	June	2020-030
The City of Monroe City	June	2020-029
Charter School Oversight	June	2020-028
St. John Crossing Transportation Development District	June	2020-027

2020 State Auditor's Office Reports

Report	Month Issued	Report Number
Clay County Recorder of Deeds	June	2020-026
2019 Annual Report	May	2020-025
Monthly Report on Political Subdivision Filings April 2020	May	2020-024
Monthly Report on Municipal Court and Revenue Filings April 2020	May	2020-023
Howard County	May	2020-022
City of St. Louis Office of the Comptroller	May	2020-021
Seventh Judicial Circuit City of Excelsior Springs Municipal Division	April	2020-020
City of Otterville	April	2020-019
Clay County County Clerk	April	2020-018
Monthly Report on Political Subdivision Filings March 2020	April	2020-017
Monthly Report on Municipal Court and Revenue Filings March 2020	April	2020-016
Jackson County Community Backed Anti-Crime Tax (COMBAT) Fund	April	2020-015
State of Missouri Single Audit Year Ended June 30, 2019	March	2020-014
Compilation of 2019 Federal Forfeiture Reports	March	2020-013
Monthly Report on Political Subdivision Filings February 2020	March	2020-012
Monthly Report on Municipal Court and Revenue Filings February 2020	March	2020-011
Comprehensive Annual Financial Report-Report on Internal Control, Compliance, and Other Matters/Year Ended June 30, 2019	March	2020-010
Monthly Report on Political Subdivision Filings January 2020	March	2020-009
Monthly Report on Municipal Court and Revenue Filings January 2020	March	2020-008
Compilation of 2019 Criminal Activity Forfeiture Act Seizures	February	2020-007
Office of Attorney General Review of Whether State Resources Were Used for Political Purposes	February	2020-006

2020 State Auditor's Office Reports

Report	Month Issued	Report Number
Monthly Report on Political Subdivision Filings December 2019	February	2020-005
Monthly Report on Municipal Court and Revenue Filings December 2019	February	2020-004
Follow-Up Report On Audit Findings Plattsburg Special Road District	January	2020-003
Working Capital Revolving Fund	January	2020-002
Comprehensive Annual Financial Report/Year Ended June 30, 2019	January	2020-001

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
12/31/2020	Jefferson County R-VII School District	\$6,095,000.00
12/31/2020	Ozark R-VI School District	\$5,050,000.00
12/31/2020	Seneca R-VII School District	\$5,500,000.00
12/31/2020	Ash Grove R-IV School District	\$1,955,000.00
12/31/2020	Greenfield R-IV School District	\$1,555,000.00
12/31/2020	Monroe City R-I School District	\$2,710,000.00
12/31/2020	Sturgeon R-V School District	\$2,655,000.00
12/31/2020	Monarch-Chesterfield Levee District	\$4,000,000.00
12/23/2020	Clinton School District No. 124	\$4,775,000.00
12/23/2020	Clinton School District No. 124	\$4,040,000.00
12/23/2020	The School District of Columbia	\$4,620,000.00
12/23/2020	Northeast Randolph County R-IV School District	\$2,235,000.00
12/23/2020	Ralls County R-II School District	\$3,130,000.00
12/23/2020	City of New Haven	\$1,600,000.00
12/23/2020	King City R-I School District	\$2,080,000.00
12/21/2020	City of Chesterfield, Neighborhood Improvement District	\$985,000.00
12/18/2020	West Peculiar Fire Protection District	\$1,750,000.00
12/18/2020	East Newton R-VI School District	\$3,450,000.00
12/18/2020	Kingston K-14 School District	\$2,930,000.00
12/18/2020	Sunrise R-IX School District	\$2,565,000.00
12/18/2020	Hannibal School District #60	\$5,820,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
12/11/2020	New Franklin R-I School District	\$2,880,000.00
12/11/2020	Lonedell R-XIV School District	\$1,050,000.00
12/11/2020	McDonald County R-I School District	\$5,020,000.00
12/11/2020	Fort Osage R-1 School District	\$2,045,000.00
12/11/2020	Kelso C-7 School District	\$2,180,000.00
12/11/2020	Putnam County R-I School District	\$3,530,000.00
12/11/2020	The St. Joseph School District	\$6,075,000.00
12/11/2020	Worth County R-III School District	\$450,000.00
12/11/2020	Pattonsburg R-II School District	\$1,375,000.00
12/11/2020	Lotawana Fire Protection District	\$3,465,000.00
12/09/2020	Warren County R-III School District	\$4,195,000.00
12/07/2020	Mexico School District No. 59	\$9,575,000.00
12/07/2020	Salem R-80 School District	\$3,200,000.00
12/07/2020	Sherwood Cass R-VIII School District	\$1,670,000.00
12/07/2020	Grain Valley R-V School District	\$9,175,000.00
12/04/2020	Cameron R-I School District	\$8,060,000.00
11/30/2020	City of Grain Valley	\$4,630,000.00
11/30/2020	Hannibal School District No. 60	\$6,280,000.00
11/30/2020	Kennett School District No. 39	\$6,435,000.00
11/30/2020	The School District of Springfield R-XII	\$28,960,000.00
11/30/2020	City of Oak Grove	\$3,730,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
11/30/2020	Carthage R-IX School District	\$7,345,000.00
11/30/2020	The Community College District of Mineral Area	\$5,565,000.00
11/30/2020	Valley Park School District	\$6,435,000.00
11/25/2020	Park Hill School District	\$30,725,000.00
11/25/2020	Hickman Mills C-1 School District	\$34,855,000.00
11/20/2020	City of Bethany	\$1,435,000.00
11/20/2020	Nixa Public Schools	\$5,395,000.00
11/20/2020	Willard R-II School District	\$2,920,000.00
11/20/2020	Ste. Genevieve County R-II School District	\$5,380,000.00
11/20/2020	Centralia R-VI School District	\$5,415,000.00
11/18/2020	City of Raymore	\$8,990,000.00
11/17/2020	Boonville R-I School District	\$3,925,000.00
11/17/2020	Lawson Reorganized School District No. R-XIV	\$4,075,000.00
11/17/2020	Branson Reorganized School District No. 4	\$8,880,000.00
11/17/2020	Branson Reorganized School District No. 4	\$2,000,000.00
11/12/2020	Higginsville Fire Protection District	\$3,000,000.00
11/04/2020	Smithville R-II School District	\$14,100,000.00
11/04/2020	Strafford R-VI School District	\$9,330,000.00
11/02/2020	O'Fallon Fire Protection District	\$5,805,000.00
10/29/2020	Monarch Fire Protection District	\$12,000,000.00
10/27/2020	Millersville Rural Fire Protection District	\$900,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
10/27/2020	Brentwood School District	\$29,000,000.00
10/26/2020	Wellsville Middletown R-I School District	\$1,545,000.00
10/16/2020	Village of Saddlebrooke	\$350,000.00
10/16/2020	Parkway C-2 School District	\$55,000,000.00
10/16/2020	Sikeston R-6 School District	\$6,000,000.00
10/06/2020	Ballard R-II School District	\$500,000.00
10/06/2020	Ritenour School District	\$9,750,000.00
09/29/2020	Winfield R-IV School District	\$3,570,000.00
09/29/2020	Stockton R-I School District	\$3,435,000.00
09/28/2020	Chillicothe R-II School District	\$2,540,000.00
09/28/2020	Rolla School District No. 31	\$25,000,000.00
09/28/2020	Wentzville R-IV School District	\$105,000,000.00
09/25/2020	Southern Boone County Fire Protection District	\$3,200,000.00
09/25/2020	City of Kearney	\$20,800,000.00
09/23/2020	City of Moberly, Neighborhood Improvement District	\$1,700,000.00
09/22/2020	Lincoln Township, Nodaway County	\$150,000.00
09/22/2020	Independence Township, Nodaway County	\$100,000.00
09/21/2020	White Cloud Township, Nodaway County	\$150,000.00
09/18/2020	Buchanan County R-IV School District	\$1,635,000.00
09/15/2020	City of Olivette	\$15,635,000.00
09/15/2020	Ozark R-VI School District	\$8,800,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
09/15/2020	Rich Hill R-IV School District	\$1,780,000.00
09/10/2020	South Metropolitan Fire Protection District	\$9,000,000.00
09/10/2020	Clinton School District No. 124	\$4,000,000.00
09/10/2020	Crawford County R-I School District	\$2,300,000.00
09/09/2020	St. Clair R-XIII School District	\$9,700,000.00
09/08/2020	Scott City R-I School District	\$1,560,000.00
09/03/2020	Ralls County R-II School District	\$4,750,000.00
08/31/2020	Francis Howell R-III School District	\$100,000,000.00
08/31/2020	North St. Francois County R-I School District	\$10,000,000.00
08/31/2020	Carthage R-IX School District	\$10,000,000.00
08/31/2020	Pattonville Fire Protection District	\$2,705,000.00
08/31/2020	Fordland R-3 School District	\$2,640,000.00
08/31/2020	Reorganized School District No. 7	\$174,610,000.00
08/28/2020	The School District of Columbia	\$20,000,000.00
08/27/2020	City of St. Joseph	\$6,000,000.00
08/27/2020	Winfield R-IV School District	\$7,000,000.00
08/27/2020	South Nodaway County R-IV School District	\$1,000,000.00
08/26/2020	Butler R-V School District	\$6,000,000.00
08/25/2020	Warrensburg R-VI School District	\$17,200,000.00
08/24/2020	Henry County R-I School District	\$3,500,000.00
08/20/2020	Cottleville Community Fire Protection District	\$6,365,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
08/20/2020	Riverview Fire Protection District	\$10,725,000.00
08/20/2020	School District of Maplewood Richmond Heights	\$28,530,000.00
08/20/2020	School District of Maplewood Richmond Heights	\$2,010,000.00
08/13/2020	Belton School District #124	\$13,855,000.00
08/13/2020	Belton School District #124	\$11,145,000.00
08/13/2020	Cass County, Neighborhood Improvement District	\$532,695.00
08/13/2020	Cameron R-I School District	\$6,000,000.00
08/12/2020	Lone Jack C-6 School District	\$4,500,000.00
08/11/2020	Joplin Schools	\$25,000,000.00
08/10/2020	Harrisonville R-IX School District	\$10,000,000.00
08/10/2020	North Kansas City School District 74	\$95,000,000.00
08/10/2020	Excelsior Springs School District #40	\$23,500,000.00
08/07/2020	Lonedell R-XIV School District	\$1,250,000.00
08/07/2020	Oak Grove R-VI School District	\$10,000,000.00
08/05/2020	New Haven School District	\$1,350,000.00
08/05/2020	Sweet Springs R-VII School District	\$2,500,000.00
08/05/2020	Sni-Valley Fire Protection District	\$3,000,000.00
08/04/2020	Brookfield R-III School District	\$3,000,000.00
08/04/2020	Norborne R-VIII School District	\$1,000,000.00
08/03/2020	Lexington R-V School District	\$5,700,000.00
08/03/2020	Northwestern R-I School District	\$2,040,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
07/31/2020	Monett R-I School District	\$7,000,000.00
07/31/2020	City of St. Charles, Neighborhood Improvement District	\$3,735,000.00
07/28/2020	Mount Vernon R-V School District	\$10,000,000.00
07/28/2020	Central R-III School District	\$6,000,000.00
07/28/2020	Grain Valley R-V School District	\$8,000,000.00
07/28/2020	Newburg R-II School District	\$2,000,000.00
07/27/2020	Advance R-IV School District	\$770,000.00
07/20/2020	Fulton Public School District No. 58	\$10,000,000.00
07/15/2020	Montgomery County R-II School District	\$5,500,000.00
07/10/2020	Maries County R-I School District	\$2,500,000.00
07/10/2020	Northeast Nodaway County R-V School District	\$1,300,000.00
07/10/2020	Eldon R-I School District	\$2,500,000.00
07/06/2020	Taneyville R-II School District	\$1,450,000.00
07/06/2020	Van-Far R-I School District	\$1,500,000.00
07/06/2020	Adair County R-I School District	\$600,000.00
07/06/2020	New Madrid County R-I School District	\$8,500,000.00
07/02/2020	Sturgeon R-V School District	\$3,500,000.00
07/02/2020	City of Lake Winnebago	\$633,000.00
07/02/2020	Orrick R-XI School District	\$2,000,000.00
07/02/2020	Galena R-II School District	\$1,250,000.00
07/02/2020	Moniteau County R-I School District	\$6,000,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
06/24/2020	Oran R-III School District	\$1,850,000.00
06/23/2020	Warren County R-III School District	\$6,580,000.00
06/22/2020	Sullivan School District	\$6,390,000.00
06/22/2020	City of Manchester	\$7,000,000.00
06/22/2020	Des Moines and Mississippi Levee District No. 1	\$917,000.00
06/15/2020	City of Parkville, Neighborhood Improvement District	\$3,995,000.00
06/15/2020	City of Parkville, Neighborhood Improvement District	\$2,730,000.00
06/09/2020	Grain Valley R-V School District	\$4,480,000.00
06/08/2020	Marionville R-IX School District	\$3,665,000.00
05/28/2020	St. James R-I School District	\$2,295,000.00
05/19/2020	Blair Oaks R-II School District	\$5,000,000.00
05/19/2020	City of Carterville	\$500,000.00
05/19/2020	Ferguson Reorganized School District R-2	\$10,000,000.00
05/19/2020	Hancock Place School District	\$3,920,000.00
05/05/2020	Central Jackson County Fire Protection District	\$8,955,000.00
05/05/2020	Central Jackson County Fire Protection District	\$190,000.00
05/01/2020	Odessa R-VII School District	\$6,465,000.00
05/01/2020	Adrian R-III School District	\$1,900,000.00
04/20/2020	Ritenour School District	\$10,790,000.00
04/20/2020	Branson Reorganized School District No. 4	\$6,025,000.00
04/20/2020	Clark County	\$2,205,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
04/20/2020	School District of Jennings	\$4,445,000.00
04/10/2020	Meramec Valley R-III School District	\$10,225,000.00
04/10/2020	Northwest R-I School District	\$8,880,000.00
04/09/2020	Lone Jack C-6 School District	\$2,035,000.00
04/09/2020	Kingsville R-I School District	\$1,900,000.00
04/09/2020	Malden R-I School District	\$2,835,000.00
04/06/2020	Hickory County R-I School District	\$2,190,000.00
03/31/2020	Everton R-III School District	\$500,000.00
03/31/2020	Grain Valley R-V School District	\$1,500,000.00
03/19/2020	City of New Bloomfield	\$680,000.00
03/19/2020	Dexter R-XI School District	\$5,075,000.00
03/19/2020	Pierce City R-VI School District	\$3,055,000.00
03/18/2020	North St. Francois County R-I School District	\$4,945,000.00
03/17/2020	Lincoln County R-III School District	\$8,180,000.00
03/17/2020	Elsberry R-II School District	\$4,160,000.00
03/11/2020	Creve Coeur Fire Protection District	\$6,500,000.00
03/11/2020	City of Canton	\$1,190,000.00
03/11/2020	Bayless Consolidated School District	\$3,825,000.00
03/11/2020	Boonville R-I School District	\$8,800,000.00
03/11/2020	DeSoto School District #73	\$3,520,000.00
03/05/2020	Reeds Spring R-IV School District	\$1,545,000.00

Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
03/04/2020	Lindbergh Schools	\$65,000,000.00
02/25/2020	Neosho School District	\$4,785,000.00
02/25/2020	Jefferson County R-VII School District	\$4,875,000.00
02/25/2020	Farmington R-7 School District	\$6,000,000.00
02/20/2020	Archie R-V School District	\$1,225,000.00
02/20/2020	Lebanon R-III School District	\$4,435,000.00
02/20/2020	Moberly School District No. 81	\$7,665,000.00
02/20/2020	Lathrop R-II School District	\$2,070,000.00
02/20/2020	Forsyth R-III School District	\$940,000.00
02/19/2020	Sparta R-III School District	\$450,000.00
02/18/2020	City of Peculiar	\$7,655,000.00
02/07/2020	Black Jack Fire Protection District	\$3,830,000.00
02/04/2020	Lincoln County R-III School District	\$9,650,000.00
01/17/2020	The School District of Columbia	\$54,410,000.00
01/14/2020	Hancock Place School District	\$2,360,000.00
01/08/2020	Dexter R-XI School District	\$9,500,000.00
01/08/2020	Union R-XI School District	\$8,750,000.00
01/08/2020	West Nodaway County R-I School District	\$1,170,000.00

Initiative Petitions or Joint Resolutions

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
22-006	12/30/2020	Proposed Constitutional Amendment - Article V, version 2 (Vas) - Election of Judges	02/01/2021
22-005	12/30/2020	Proposed Constitutional Amendment - Article V, version 1 (Vas) - Appointment of Judges	02/01/2021
22-004	12/30/2020	Proposed Constitutional Amendment - Article I (Vas) - Freedom to Work	02/01/2021
22-003	12/29/2020	Proposed Constitutional Amendment - Article III (Apple) - Election Reform	Withdrawn by Petitioner 01/05/21
22-002	11/25/2020	Proposed Constitutional Amendment - Article I (Meyer) - Court Awarded Damages	Rejected by Secretary of State
22-001	11/25/2020	Proposed Constitutional Amendment - Article I (Meyer) - Collective Bargaining	Rejected by Secretary of State
20-SJR 38	05/28/2020	Senate Joint Resolution No. 38 - Proposed Constitutional Amendment Article III - Campaign Finance, Ethics, and Redistricting Reform	06/26/2020
20-148	01/24/2020	Proposed Constitutional Amendment - Article XV (Parachini) - Right of Adults to Possess and Use Cannabis	Rejected by Secretary of State
20-147	01/23/2020	Proposed Constitutional Amendment - Article XV (Parachini) - Right of Adults to Possess and Use Cannabis	Rejected by Secretary of State
20-146	01/16/2020	Proposed Constitutional Amendment - Article XIV (Parachini) - Marijuana Legalization, Regulation, and Taxation	Rejected by Secretary of State
20-145	01/10/2020	Proposed Constitutional Amendment - Article XIV (Parachini) - Marijuana Legalization, Regulation, and Taxation	Rejected by Secretary of State
20-144	01/06/2020	Proposal Related to Chapter 393, RSMo, version 3 (Owen) - Missouri Renewable Energy Standards	02/07/2020

Initiative Petitions or Joint Resolutions

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
20-143	01/06/2020	Proposal Related to Chapter 393, RSMo, version 2 (Owen) - Missouri Renewable Energy Standards	02/07/2020
20-142	01/06/2020	Proposal Related to Chapter 393, RSMo, version 1 (Owen) - Missouri Renewable Energy Standards	02/07/2020



Nicole Galloway, CPA

Missouri State Auditor

Greene County

Sheriff

Report No. 2021-029

June 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Greene County Sheriff

Cash and Receipting Controls and Procedures	The Sheriff has not adequately segregated accounting duties and does not ensure supervisory reviews of detailed accounting and bank records are performed for the Jail Administration Division. The Sheriff needs to improve receipting, recording, reconciling, transmitting, and depositing procedures.
Bank Reconciliations and Liabilities	The Sheriff has not established adequate procedures for reconciling the civil process, inmate trust fund, commissary, and property room bank accounts, and procedures to follow up on old outstanding checks and reconciling items identified in the bank reconciliations need improvement. Monthly lists of liabilities are not prepared to reconcile to the available cash balances.
Purchasing and Disbursement Procedures	The Sheriff does not ensure compliance with the county's purchasing guide regarding requirements for electronic quotes and requisitions for purchases exceeding \$500. The Sheriff does not always work with the county's Purchasing department to ensure that purchase orders are completed when required by the purchasing guide and that bids are obtained when purchases with a single vendor exceed \$6,000 within a 90 day period. The Sheriff does not limit petty cash purchases to \$25 as stated in the county's purchasing guide and several petty cash purchases included sales tax.
Other Procedures	The Sheriff does not charge or collect sales tax on commissary sales, and no sales taxes are remitted to the Department of Revenue. The Sheriff does not have adequate procedures to ensure inmates receive their remaining account balance upon release and has not disbursed the money owed to some former inmates.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Sheriff
Greene County, Missouri

The State Auditor was requested under Section 50.057, RSMo, to audit Greene County. We have audited certain operations of the Greene County Sheriff in fulfillment of our duties. The county engaged KPM CPA & Advisors to audit the county's financial statements for the years ended December 31, 2019, and 2018. The scope of our audit included, but was not necessarily limited to, the 2 years ended December 31, 2019. The objectives of our audit were to:

1. Evaluate the Sheriff's internal controls over certain management and financial functions.
2. Evaluate the Sheriff's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

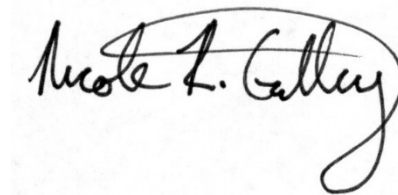
Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal control that is significant to the audit objectives and assessed the design, implementation, and operating effectiveness of such internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the Sheriff and was not subjected to the procedures applied in our audit of the Sheriff.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Greene County Sheriff.

An additional report, No. 2020-050, *Greene County*, was issued in August 2020. Additional work related to the operations of the County Commission is still in process, and any additional findings and recommendations will be included in a subsequent report.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with the first name "Nicole" and last name "Galloway" clearly legible. The initials "R." are written between the first and last names.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Senior Director:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	Robyn Vogt, M.Acct., CPA, CGAP
In-Charge Auditor:	Troy Royer
Audit Staff:	Samantha A. Brown

Greene County
Sheriff

Management Advisory Report - State Auditor's Findings

**1. Cash and
Receipting Controls
and Procedures**

Cash and receipting controls and procedures need improvement. The office collected money from inmates, paper service fees, concealed carry weapon permit fees, bonds, prisoner board, and other miscellaneous receipts totaling approximately \$11,200,000 and \$8,800,000 during the 2 years ended December 31, 2019, and 2018, respectively.

1.1 Segregation of duties

The Sheriff has not adequately segregated accounting duties and does not ensure supervisory reviews of detailed accounting and bank records are performed for the Jail Administration Division. The Accounts Payable Coordinator is responsible for the inmate trust fund bank account, including recording and depositing money received that is not processed through the kiosk machines; preparing and generally signing checks; and preparing the bank reconciliations. The Accounts Payable Coordinator is also responsible for the recording, depositing, disbursing, and reconciling duties involving the commissary bank account. The Sheriff or other supervisory personnel do not perform a documented independent review of the accounting and bank records to ensure all money received is properly recorded, deposited, and disbursed.

Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of recording, depositing, disbursing, and reconciling money received. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and bank records are essential.

**1.2 Receipting, recording,
reconciling, transmitting,
and depositing**

The Sheriff needs to improve receipting, recording, reconciling, transmitting, and depositing procedures. We reviewed the procedures of the various divisions of the Sheriff's office and identified the following concerns.

Jail Administration Division

The Jail Administration Division clerks do not always issue receipt slips for money collected. In addition, the Accounts Payable Coordinator does not account for the numeral sequence of receipt slips, and does not reconcile receipt slips written to the money transmitted to the County Treasurer for deposit. The Jail Administration Division collects only cash receipts. Our review of cash receipts collected and transmitted from October 2018 through March 2019, determined receipt slips were not issued for 64 of 319 payments collected (20 percent). In addition, a cash count performed on February 20, 2020, identified receipt slips were not issued for 7 payments collected.

Civil Division

The Civil Division clerks do not account for the numerical sequence of receipt numbers, and money received is not always deposited intact. For example, we noted 88 receipts were entered into the computer system on September 20, 2019, and these receipts were included in deposits made on September 20, 23, and 25, 2019. However, these receipts were not deposited in sequence, because 9 receipts entered into the computer system before



Greene County
Sheriff
Management Advisory Report - State Auditor's Findings

10:00 a.m. on September 20, 2019, were not deposited until September 25, 2019, while 44 receipts entered into the computer system after 10:00 a.m. on September 20, 2019, were deposited on September 23, 2019.

In addition, checks are not restrictively endorsed immediately upon receipt. The endorsement is applied at the time of deposit. A cash count performed on February 20, 2020, identified 39 checks on hand that had not been restrictively endorsed.

Records Division

The Records Division clerks do not issue prenumbered receipt slips for money collected. Instead, invoices are prepared when records are requested and printed from the computer system and then also used as receipt slips. These invoices are not sequentially numbered. In addition, the method of payment (cash or check) is not always recorded on these invoices and the Records Division Supervisor does not reconcile the composition of receipts to the composition of transmittals to the County Treasurer.

Also, checks are not restrictively endorsed immediately upon receipt. The endorsement is applied at the time the monthly transmittal is prepared. A cash count performed on February 20, 2020, identified 16 checks on hand that had not been restrictively endorsed.

Conclusion

Failure to implement adequate receipting, recording, reconciling, transmitting, and depositing procedures increases the risk that loss, theft, or misuse of money could occur and go undetected.

Recommendations

The Sheriff:

- 1.1 Segregate accounting duties or ensure independent or supervisory reviews of detailed accounting and bank records are performed and documented.
- 1.2 Issue prenumbered receipt slips for all money received, indicate the method of payment on all receipt slips, account for the numerical sequence of receipt slips, reconcile the composition of receipts to the composition of transmittals, and deposit all payments received intact. Also, ensure all checks are restrictively endorsed upon receipt.

Auditee's Response

- 1.1 *We are working to ensure independent review and documentation of accounting and bank records. For budget year 2022, we will be requesting additional full-time staff to reach these goals. In the meantime, we will continue working closely with the County Auditor who will provide direct oversight.*
- 1.2 *We have already implemented these recommendations which were revealed to us during the audit process. We are working to ensure*



Greene County
Sheriff
Management Advisory Report - State Auditor's Findings

that pertinent staff remain trained and follow process improvements that have been implemented.

2. Bank Reconciliations and Liabilities

Civil process bank account

The Sheriff has not established adequate procedures for reconciling the civil process, inmate trust fund, commissary, and property room bank accounts, and procedures to follow up on old outstanding checks and reconciling items identified in the bank reconciliations need improvement. In addition, monthly lists of liabilities are not prepared to reconcile to the available cash balances.

The Civil Sergeant does not prepare adequate bank reconciliations for the civil process bank account, a cumulative book balance is not maintained, and a monthly list of liabilities is not prepared to reconcile to the available cash balance.

Civil Division personnel do not maintain a cumulative book balance to reconcile to the bank balance; instead, spreadsheets are maintained to document monthly deposit activity and checks issued to ensure all money deposited is disbursed. At December 31, 2019, the bank statement balance totaled \$58,802. After deducting the disbursement of December 2019 collections totaling \$33,279, the remaining balance was \$25,523. Sheriff's office personnel provided a written response indicating this balance was money provided by the County Treasurer to open the account and to provide a starting balance. In October 2020, we requested documentation to support the account's opening balance; however, as of March 2021, no information had been provided.

Inmate trust fund bank account

The Accounts Payable Coordinator does not prepare adequate bank reconciliations for the inmate trust fund bank account. Old outstanding checks and other reconciling items are not resolved timely. At December 31, 2019, the inmate trust fund bank account had 233 outstanding checks totaling \$2,861, 9 deposit reconciling items totaling \$430, and 4 disbursement reconciling items totaling \$946, that have been outstanding for more than one year, with some outstanding checks dating back to 2013 and some reconciling items dating back to 2014. Sheriff's office personnel indicated they have attempted to resolve the old reconciling items with the software vendor but have not been successful.

As of December 31, 2019, the book balance of \$188,568 exceeded the reconciled bank balance of \$188,525, resulting in a shortage of \$43. Sheriff's office personnel indicated they cannot identify this difference. Also, a monthly list of liabilities is not prepared to reconcile to the available cash balance. At our request, Sheriff's office personnel provided documentation identifying liabilities totaling \$165,037, consisting of active inmate balances (\$39,871), released inmate balances (\$14,652), and amounts due to the commissary bank account for December 2019 inmate commissary purchases



Greene County
Sheriff
Management Advisory Report - State Auditor's Findings

(\$110,514), leaving an unidentified balance of \$23,488. No documentation was provided to identify what was included in this remaining balance.

Commissary bank account

The Accounts Payable Coordinator does not prepare adequate bank reconciliations for the commissary bank account. Old reconciling items are not resolved timely. At December 31, 2019, the commissary bank account had 12 deposit reconciling items totaling \$549 and 6 disbursement reconciling items totaling \$216, that have not been resolved and dated back to at least 2016. Sheriff's office personnel indicated they have attempted to resolve the old reconciling items with the software vendor but have not been successful. In addition, a monthly list of liabilities is not prepared to reconcile to the available cash balance. The reconciled bank balance was \$11,714 at December 31, 2019. No documentation was provided to identify what was included in this balance.

Property room bank account

The Administration Clerk does not prepare adequate bank reconciliations for the property room bank account because differences are not resolved timely. At December 31, 2019, the bank balance of \$80,521 exceeded the book balance of \$80,416 by \$105. Sheriff's office personnel indicated this difference existed at the end of 2018, and they contacted the County Auditor's office for assistance with the reconciliation. After we inquired about the difference, the County Auditor provided a spreadsheet of account activity in August 2020, which identified the difference as an outstanding check for \$152 from March 2018 and a duplicate entry of \$47 for interest earned on the account in July 2018.

In addition, a monthly list of liabilities is not prepared to reconcile to the available cash balance. Liabilities of this account include seized cash and interest amounts earned on the bank balance. Approximately \$9,400 in this account is accumulated interest since 2004.

Conclusion

Performing adequate monthly bank reconciliations helps ensure accurate records are kept and increases the likelihood errors will be identified and corrected timely. In addition, procedures to routinely follow up on reconciling items are necessary to prevent the accumulation of money in the accounts, ensure accounting records are accurate, and ensure money is appropriately disbursed to the payee or as otherwise provided by state law.

Also, regular identification and comparison of liabilities to the available cash balances is necessary to ensure records are in balance, sufficient cash is available for the payment of amounts due, and all money in the bank can be identified. Prompt follow up on discrepancies is necessary to resolve errors. The Sheriff should also determine how interest earned on the property room bank account should be handled, and disburse interest earnings accordingly.



Greene County
Sheriff
Management Advisory Report - State Auditor's Findings

Recommendation

The Sheriff establish procedures to ensure adequate monthly bank reconciliations are performed and to routinely investigate outstanding checks and other reconciling items. Old outstanding checks should be voided and reissued to payees that can be readily located. If payees cannot be located, the money should be disbursed in accordance with state law. In addition, monthly lists of liabilities should be prepared and reconciled to available cash balances. Any differences should be promptly investigated and resolved. The Sheriff should also determine how the interest earned on the property room bank account should be disbursed.

Auditee's Response

Procedures are now in place to ensure adequate bank reconciliations are performed. We will ensure the investigation of outstanding checks and other reconciling items, and will reconcile the available cash balance to a list of liabilities. We have ensured the return of unclaimed monies in accordance with state law. Although not cited in the report, the Sheriff's office has not been made aware of any fraud, misuse or loss of county assets. The unidentified money from the civil process and inmate trust fund bank accounts have now been transferred to the County Treasurer. The remaining balance in the commissary bank account is being utilized for cash flow and purchases. It is reviewed on a monthly basis. Unless otherwise directed by the court, interest from the property room bank account is used to maintain the property room. These funds will be utilized for equipment, facility maintenance, and supplies related to evidence storage.

3. Purchasing and Disbursement Procedures

Controls and procedures over purchasing and disbursements need improvement.

The purchasing guide for Greene County indicates the county Purchasing department is responsible for the centralized coordination of county purchasing; the procurement of supplies, equipment, services; and the construction for all county departments. The Purchasing department's responsibilities include issuing bids, request for proposals, and contracts. Purchases of goods or services totaling \$500 or less from a single vendor may be initiated by a county office or department without prior approval from the Purchasing department. The requesting office or department is supposed to check with the Purchasing department to verify purchases with a single vendor have not totaled \$6,000 or more within a 90 day period. For purchases that exceed \$500, but are less than \$6,000, 3 electronic quotes are to be obtained and a requisition completed by the county office or department requesting the purchase. The Purchasing department and the County Auditor will review the requisition and a purchase order will be prepared by the Purchasing department. For purchases totaling \$6,000 or more, the Purchasing department will coordinate with the requesting county office or department to ensure bids are obtained as required by state law.



Greene County
Sheriff
Management Advisory Report - State Auditor's Findings

3.1 Purchasing procedures

The Sheriff does not ensure compliance with the county's purchasing guide regarding requirements for electronic quotes and requisitions for purchases exceeding \$500. Also, the Sheriff does not always work with the county's Purchasing department to ensure that purchase orders are completed when required by the purchasing guide and that bids are obtained when purchases with a single vendor exceed \$6,000 within a 90 day period.

For 18 disbursements reviewed (exceeding \$500 but less than \$6,000), documentation was not provided to indicate electronic quotes had been obtained for 6 disbursements (33 percent).

For 29 disbursements reviewed (exceeding \$500) requiring requisitions and purchase orders, documentation was not provided to indicate these items were completed for 5 disbursements (17 percent).

For 1 disbursement reviewed when purchases to the same vendor totaled more than \$6,000 in a 90 day period, bids were not obtained.

Section 50.660, RSMo, requires competitive bidding when county contracts and purchases with a single vendor exceed \$6,000 within 90 days.

To reduce the risk of loss, theft, or misuse of funds and ensure compliance with state law and county policies, the Sheriff should obtain electronic quotes and prepare requisitions when required by the county's purchasing guide, and work with the county's Purchasing department to verify that purchase orders are completed when required and purchases with a single vendor do not require competitive bidding.

3.2 Petty cash purchases

The Sheriff does not limit petty cash purchases to \$25 as stated in the county's purchasing guide. In addition, several petty cash purchases included sales tax. Documentation of petty cash purchases by employees for the Sheriff's office and the jail are forwarded to the County Treasurer for reimbursement.

During our review of 4 monthly petty cash reimbursements, we noted 15 petty cash purchases, totaling \$870, exceeding the \$25 limit. These purchases included office supplies, repair and maintenance costs, investigative costs, fuel reimbursements, kitchen supplies, and other supplies. Because these purchases were reimbursed using petty cash, they did not go through the normal county procurement process. In addition, sales tax was paid on 14 of 37 (38 percent) of these purchases because employees did not ensure the vendor received documentation of the county's sales tax exemption status.

To reduce the risk of loss, theft, or misuse of funds, the Sheriff should ensure all petty cash purchases comply with the limit set in the county's purchasing guide. Petty cash systems are established to handle only low cost purchases where it would not be practical or efficient to use an organization's normal



Greene County
Sheriff
Management Advisory Report - State Auditor's Findings

purchasing and disbursement process, but the systems are not intended to bypass those processes. In addition, sales tax should not be paid on purchases because the county is a tax exempt entity.

Recommendations

The Sheriff:

- 3.1 Obtain electronic quotes and prepare requisitions when required by the county's purchasing guide and work with the county's Purchasing department to verify that purchase orders are completed when required and purchases with a single vendor do not require competitive bidding.
- 3.2 Ensure petty cash purchases do not exceed the \$25 limit as stated in the county's purchasing guide and ensure sales tax is not paid on purchases.

Auditee's Response

- 3.1 *We have now established additional procedures and oversight to ensure compliance with the Greene County purchasing policies.*
- 3.2 *We have provided the necessary policy training to the pertinent staff and we are in compliance with the county's petty cash policies. We will continue to work with vendors and suppliers to ensure that we are not paying sales tax on purchases.*

4. Other Procedures

The Sheriff does not charge or collect sales tax on commissary sales, and does not have adequate procedures to ensure an inmate's remaining balance is refunded upon release. Commissary sales totaled approximately \$1,100,000 during each of the years ended December 31, 2019, and 2018.

4.1 Sales tax

The Sheriff does not charge or collect sales tax on commissary sales, and no sales taxes are remitted to the Department of Revenue (DOR). Pursuant to 12 CSR 10-110.955(3)(B), sales by the state of Missouri and its political subdivisions are subject to tax.

To ensure sales taxes are properly handled, the Sheriff should contact the DOR for guidance on establishing procedures for charging and collecting sales tax on commissary sales, and ensure all future sales tax collections are remitted to the DOR.

4.2 Inactive inmate account balances

The Sheriff does not have adequate procedures to ensure inmates receive their remaining account balance upon release and has not disbursed the money owed to some former inmates. As of December 31, 2019, the Sheriff's office was holding \$14,652 for 1,105 former inmates in the inmate trust fund bank account. Of this amount, nearly all of it relates to inmates released prior to 2015, with the oldest balance dating back to 1998.



Greene County
Sheriff
Management Advisory Report - State Auditor's Findings

Follow up on inactive accounts is necessary to ensure money is appropriately disbursed to former inmates or as otherwise provided by state law. In addition, establishing procedures to timely return remaining balances to former inmates will allow the Sheriff to more adequately safeguard any money being held and reduce the risk of its loss, theft, or misuse.

Recommendations

The Sheriff:

- 4.1 Contact the DOR for guidance on establishing procedures for charging and collecting sales tax on commissary sales, and ensure future sales tax collections are remitted to the DOR.
- 4.2 Return inmates their remaining account balance upon release. In addition, the Sheriff should attempt to return unclaimed balances to the former inmates. If the payee cannot be located, the amount should be disbursed in accordance with state law.

Auditee's Response

- 4.1 *We will work with the Missouri Department of Revenue to seek guidance on the taxation of commissary items.*
- 4.2 *Inmates are currently receiving their account balances upon release. Historical, unclaimed balances that predate the current Sheriff have now been transferred to the County Treasurer to be disbursed in accordance with state law.*

Greene County

Sheriff

Organization and Statistical Information

The Sheriff is the chief law enforcement officer of the county. The Sheriff's duties are defined in state law, and include keeping the county jail, transporting prisoners to state penitentiaries, and serving various legal papers and processes. The Sheriff's office collects payments for various fees, bonds, and other miscellaneous receipts.

Jim Arnott currently serves as the Greene County Sheriff. He was first elected to this position in 2008, and has served in this capacity since January 2009. The Sheriff oversees the daily operation of the Sheriff's office and county jail, and employed approximately 400 full-time employees on December 31, 2019.

Other Information

In November 2017, voters approved a 1/2-cent sales tax for the purpose of general revenue. The county issued \$64,470,000 in Certificates of Participation (COPS) in September 2018 to provide funding for several capital projects including an expansion of the Greene County Justice Center, renovations to the Judicial Courts Facility, and a new Operations Center to house the Building Operations and General Services departments. The new sales tax revenues, which are accounted for in the General Revenue II Fund, are used to make the payments on the COPS. The COPS are scheduled to be paid off in 2038. The remaining principal and interest due at December 31, 2019, was \$61,350,000 and \$26,356,875, respectively.



Nicole Galloway, CPA

Missouri State Auditor

**Stone County Collector and
Property Tax System**

Report No. 2021-028

June 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Stone County Collector and Property Tax System

Background	The County Collector bills and collects property taxes for the county and most local governments. Vicki A. May served as County Collector until her resignation effective February 28, 2021. Anna Burk was appointed the Stone County Collector and sworn into office on March 4, 2021.
Findings	The audit identified no significant deficiencies in internal controls and no significant noncompliance with legal provisions. No findings resulted from our audit.

In the areas audited, the overall performance of this entity was **Excellent**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Stone County Collector and Property Tax System

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NICOLE GALLOWAY, CPA

Missouri State Auditor

County Commission
and
County Collector
Stone County, Missouri

We have audited the County Collector and Property Tax System of Stone County. Section 52.150, RSMo, requires the State Auditor to audit the office of the County Collector after being notified of a vacancy in that office. On February 28, 2021, a vacancy occurred in the office of the County Collector of Stone County. A successor was appointed and sworn into office effective March 4, 2021. The scope of our audit included, but was not necessarily limited to, the year ended February 28, 2021. The objectives of our audit were to:

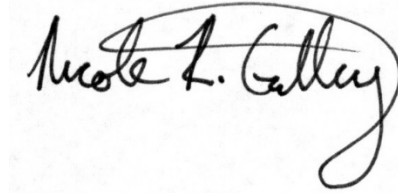
1. Evaluate the county's internal controls over significant property tax functions.
2. Evaluate the county's compliance with certain legal provisions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We reviewed receipt and disbursement transactions, addition and abatement activity, commissions, and the annual settlement; and performed sample testing of some of these areas using haphazard and judgmental selection, as appropriate. We obtained an understanding of internal control that is significant to the audit objectives and assessed the design and implementation of such internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the County Collector and county management and was not subjected to the procedures applied in our audit of the County Collector and Property Tax System.

Section 52.150, RSMo, requires the County Commission to accept the State Auditor's report and, if necessary, to take certain specific actions if the State Auditor finds any funds owed to the county or the former County Collector. For the areas audited, we identified (1) no significant deficiencies in internal controls and (2) no significant noncompliance with legal provisions. No findings resulted from our audit of the County Collector and Property Tax System of Stone County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Senior Director:	Randall Gordon, M.Acct, CPA, CGAP
Audit Manager:	Lori Melton, M.Acct., CPA
In-Charge Auditor:	Joyce Thomson

Stone County Collector and Property Tax System

Organization and Statistical Information

The County Collector bills and collects property taxes for the county and most local governments. Pursuant to Section 52.015, RSMo, the term for which collectors are elected expires on the first Monday in March of the year in which they are required to make their last final settlement for the tax book collected by them. Annual settlements are to be filed with the county commission for the fiscal year ended February 28 (29).

Vicki A. May served as County Collector until February 28, 2021. Anna Burk was appointed the Stone County Collector and sworn into office on March 4, 2021.

During the year ended February 28, 2021, the County Collector received compensation of \$58,500. Compensation was in accordance with statutory provisions.

The seal of the Missouri State Auditor is a circular emblem. It features a central shield with a balance scale and a plow. The shield is surrounded by a wreath. The outer ring of the seal contains the text "SEAL OF THE STATE AUDITOR" at the top, "JULY 1820" on the left, "MISSOURI 1892" on the right, and "WE STAND DIVIDED" at the bottom.

Nicole Galloway, CPA

Missouri State Auditor

Elementary and Secondary Education Funding Trends

Report No. 2021-027

May 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Elementary and Secondary Education Funding Trends

Funding Trends

State funding for elementary and secondary education has kept up with inflation over the past decade, but continues to be significantly less than state funding provided by other states. Missouri also continues to fund elementary and secondary education from local sources at a significantly higher level than the national average.

State Adequacy Target Trends

The State Adequacy Target (SAT) paid to school districts, which is used as the measure of whether the state's Foundation Formula has been "fully funded," has remained relatively level over the past decade in current dollars, but has declined when adjusted for inflation. In addition, state law defining the SAT has changed in recent years to reduce the amount of state funding considered to be "adequate."

Due to the nature of this report, no rating is assigned.

Elementary and Secondary Education Funding Trends

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly,
and
Charles Shields, Board of Education President
and
Dr. Margie Vandeven, Commissioner of Education
Jefferson City, Missouri

We have audited certain aspects of the Department of Elementary and Secondary Education funding trends. We analyzed historic state and local funding for school districts to determine trends and gaps in funding levels. The objectives of our audit were to:

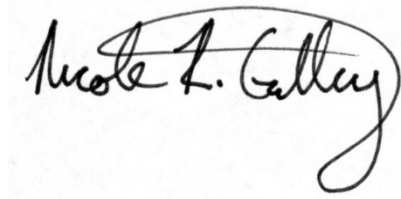
1. Evaluate elementary and secondary education funding trends.
2. Evaluate Missouri elementary and secondary education funding trends relative to other states.

Except as discussed in the following paragraph, we conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

Government Auditing Standards require us to obtain and report the view of responsible officials of the audited entity concerning the findings, conclusions, and recommendations included in the audit report. Due to the nature of this report, and due to the majority of the findings being legislative in nature, we were unable to obtain views of responsible officials for the findings, conclusions, and recommendations outlined in the Management Advisory Report.

For the areas audited, we identified (1) multiple trends in elementary and secondary education funding, including overall state funding has generally kept up with inflation, but state adequacy targets have not, and (2) state funding for education lags behind state funding levels of other states.

The accompanying Management Advisory Report presents our findings arising from our audit of elementary and secondary education funding trends.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Robert E. Showers, CPA, CGAP
Audit Manager:	Deborah Whitis, MBA, CPA, CIA, CFE
In-Charge Auditor:	Mackenzie J. Wooster
Audit Staff:	Kayla G. Gipson

Elementary and Secondary Education Funding Trends

Introduction

Background

For school year 2019-2020, Missouri had 555 public and charter school districts with a fall enrollment of 875,043 students. School districts receive funding for different programs from different sources (local, state, and federal). The amount of basic state aid distributed to Missouri's public school districts is calculated by what is commonly referred to as the Foundation Formula.

Foundation Formula

The Foundation Formula, which is defined by Section 163.031, RSMo, is a complex computation based on several factors. Funds received through the Foundation Formula must be used primarily to pay teachers' salaries in the school district. Missouri last restructured its funding formula for elementary and secondary education with the passage of Senate Bill 287 in 2005. Minor revisions to the formula have been made since then. The Foundation Formula allocates state funding to school districts based on the districts' average daily attendance (ADA), increased by the weighted categories of free and reduced lunches, Special Education, and limited English proficiency students; multiplied by the State Adequacy Target (SAT); multiplied by the Dollar Value Modifier; and reduced by the local effort. The SAT is the average operating expenditures of the top 25 percent of school districts with the highest scores on the Annual Performance Report, and that component indicates whether the Foundation Formula is "fully funded." The Foundation Formula contains a hold harmless provision, which states no district shall receive less state aid per student under the formula than it received in school years 2005 and 2006.

Following the recession in 2007-2008, the legislature updated Section 163.011, RSMo, by passing Senate Bill 291 in 2009 that removed a 5 percent growth cap on operating expenditures from the SAT calculation, causing a significant increase to the SAT in 2009. The state relied upon funding from the State Lottery to cover the funding gap left by the state appropriations, but it was not enough to fully fund the Foundation Formula. The formula was not "fully funded" from 2013 through 2017. The legislature re-established the 5 percent cap when calculating the SAT with the update to Section 163.011, RSMo, by Senate Bills 586 and 651 in 2016. As a result, the Foundation Formula has been fully-funded in fiscal years 2018 through 2020. See MAR finding number 2 for additional detail.

Other State Funding Mechanisms

Thirty-six states, the District of Columbia, and the United States territory of Puerto Rico use a foundation formula funding mechanism. This mechanism allocates education funding based on various criteria. A state's weighted ADA then gets multiplied by the state adequacy target and dollar value modifier, which then subtracts the amount of local funding to equal the state funding to be distributed.

Eight states use a Resource-Allocation model funding mechanism. States using this mechanism distribute funds based on the cost of resources, such as



Elementary and Secondary Education Funding Trends

Introduction

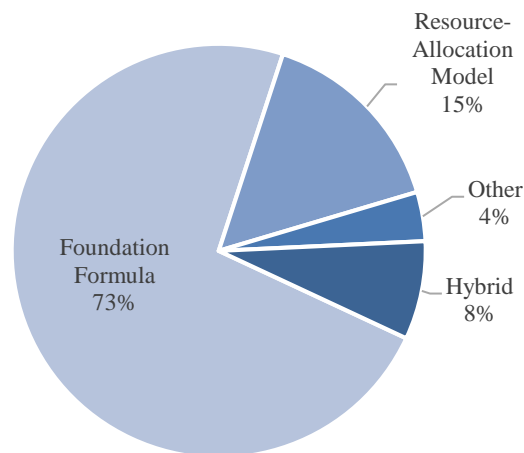
staffing and course materials. For example, the state would provide funding for a set number of teacher positions based on student counts.

Four states use a hybrid of the Foundation Formula and the Resource-Allocation funding mechanisms. States using this mechanism often combine elements of the Foundation Formula and Resource-Allocation models, and various costs factors.

Vermont and Wisconsin each use a unique funding mechanism different than the other mechanisms. Vermont's funding system does not have a fixed funding amount set by the state, but the school districts determine their own funding levels and split the funding between the school district and the state. Wisconsin's funding system uses a combination of formulas to allocate funding to school districts with some distributions performed on the basis of per student value of taxable property or by program cost.

Figure 1 provides the breakdown of the different funding mechanisms in the country.

Figure 1: Usage of funding mechanisms



Source: Prepared by SAO from the Education Commission of the States' 50-State Comparison: K-12 Funding.

Scope and Methodology

Our analysis focused on the funding trends at the state level and per student and district. The scope of our audit included, but was not necessarily limited to, the 10 years ended June, 30, 2020.

Our methodology also included gathering information regarding the funding levels of Missouri's elementary and secondary education, information and statistics of other states' funding of education, and also researching the changes in legislation over the years.



Elementary and Secondary Education Funding Trends

Introduction

To evaluate elementary and secondary education trends for the state as a whole, on a per district basis, and on a per student basis; we obtained financial data from the Department of Elementary and Secondary Education.

To evaluate elementary and secondary education trends relative to other states, we used information from the National Education Association's Ranking of States and Estimates of School Statistics, and the Education Commission of the States' 50 State Comparison: K-12 Funding.

Elementary and Secondary Education Funding Trends

Management Advisory Report

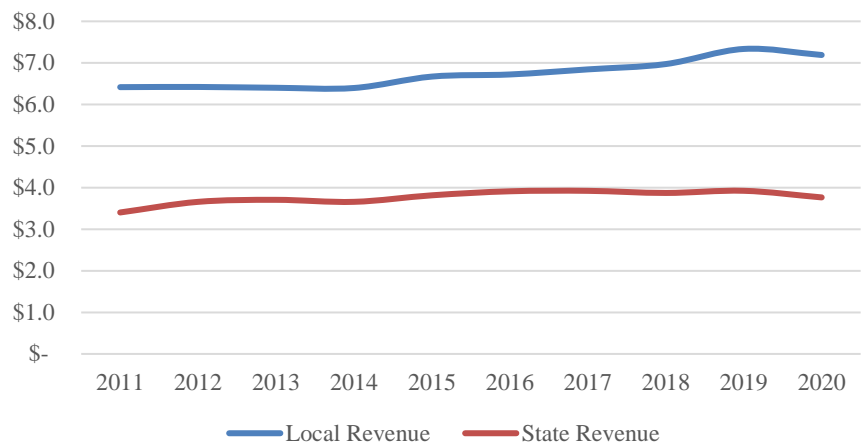
State Auditor's Findings

1. Funding Trends

State funding for elementary and secondary education has kept up with inflation over the past decade, but continues to be significantly less than state funding provided by other states. Missouri also continues to fund elementary and secondary education from local sources at a significantly higher level than the national average.

Figure 2 shows Missouri's elementary and secondary education funding from state and local sources for the past decade, adjusted for inflation.

Figure 2: Missouri's elementary and secondary education funding from state and local sources, adjusted for inflation, fiscal years 2011 to 2020, in billions



Source: SAO prepared from the Missouri Department of Elementary and Secondary Education's (DESE) State Annual Secretary of the Board Reports and adjusted for inflation using Consumer Price Index data from the Bureau of Labor Statistics <<https://data.bls.gov/timeseries/CUUR0000SA0/>>

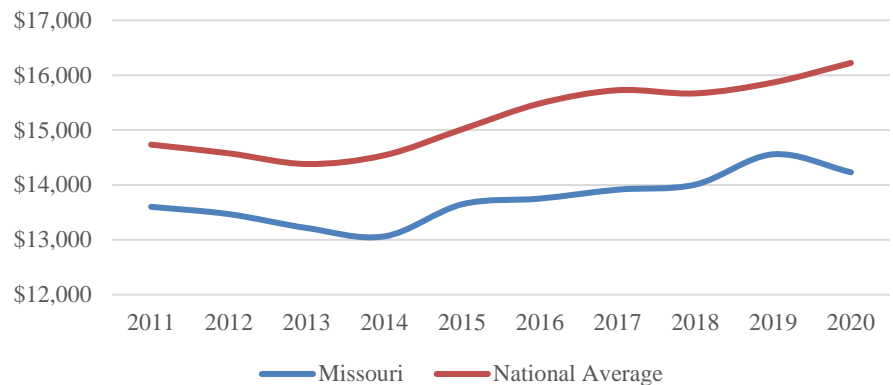
Revenue per ADA

Missouri's total (state, local, and federal) funding per Average Daily Attendance (ADA) and the national average steadily decreased from 2011 to 2014, then significantly increased from 2015 to 2019 with the national average increasing at a higher rate. In 2020, Missouri's total funding per ADA decreased while the estimated national average for 2020 continued to increase. See the trends as shown in Figure 3.



Elementary and Secondary Education Funding Trends Management Advisory Report - State Auditor's Findings

Figure 3: Missouri's elementary and secondary education funding per ADA compared to the national average, adjusted for inflation, fiscal years 2011 to 2020

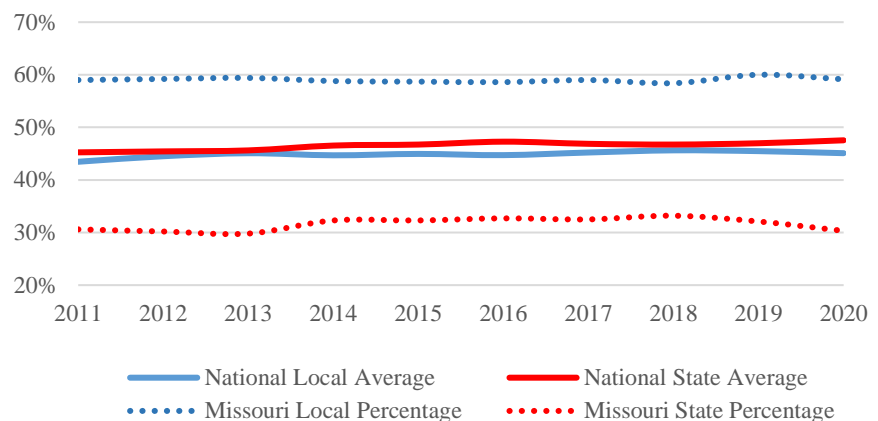


Source: SAO prepared from the National Education Association's (NEA) Ranking of States and Estimates of School Statistics for the National Average, the Missouri Department of Elementary and Secondary Education's (DESE) Annual Secretary of the Board Reports, and adjusted for inflation using Consumer Price Index data from the Bureau of Labor Statistics <<https://data.bls.gov/timeseries/CUUR0000SA0>>

State funding portion significantly less than national averages

In 2020, Missouri was ranked 49th in the nation in the percentage of school funding coming from state resources (32 percent), according to NEA data. As a result, Missouri districts must rely on local funding sources at a significantly higher rate than the national average. Nationally, school districts receive slightly more funding for elementary and secondary education from state sources than they do from local sources. In Missouri, this ratio is significantly different, with districts receiving an average of 60 percent of funding from local sources, versus approximately 30 percent from the state formula. The remaining portion of funding is from federal sources and is consistent from state to state. Figure 4 shows this trend comparison from fiscal year 2011 to 2020. Federal sources are not depicted.

Figure 4: Percentages of source funding, national average and Missouri, fiscal year 2011 to 2020



Source: SAO prepared from the NEA's Ranking of States and Estimates of School Statistics



Elementary and Secondary Education Funding Trends Management Advisory Report - State Auditor's Findings

Conclusion

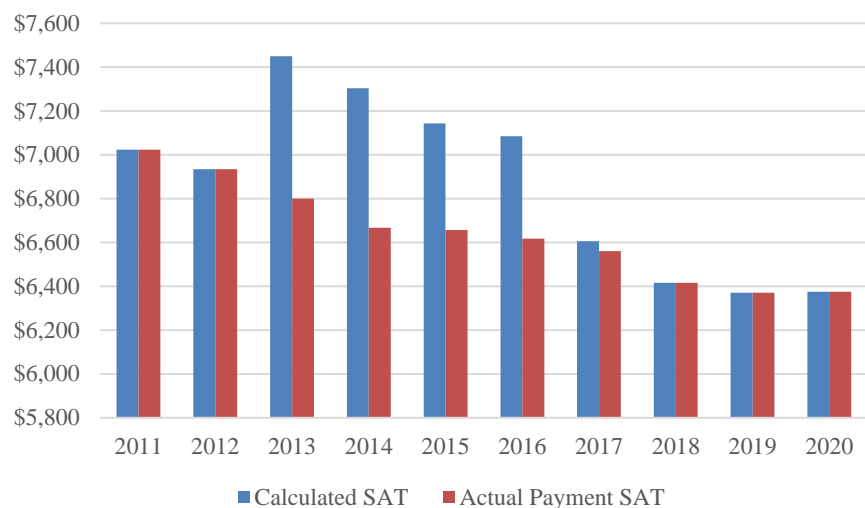
Total state funding provided to Missouri school districts has kept up with inflation over the past decade. However, state funding per-student is consistently lower than the national average, and Missouri school districts consistently rely on local funding at a significantly higher rate than the national average.

2. State Adequacy Target Trends

The State Adequacy Target (SAT) paid to school districts, which is used as the measure of whether the state's Foundation Formula has been "fully funded," has remained relatively level over the past decade in current dollars, but has declined when adjusted for inflation. In addition, state law defining the SAT has changed in recent years to reduce the amount of state funding considered to be "adequate."

The SAT is the calculated amount of state funding paid per student, based on the average operating expenditures of the top 25 school districts with the highest Annual Performance Report¹ scores. The SAT paid to schools districts ranged from \$6,117 (2011) to \$6,375 (2020) per student. Figure 5 shows the calculated SAT amount compared to the actual amount distributed, on average, per student for fiscal years 2011 through 2020, adjusted for inflation.

Figure 5: Comparison of calculated SAT to actual SAT, adjusted for inflation, fiscal year 2011 to 2020



Source: Prepared by SAO from the DESE's State Aid Payments Data - Basic Formula Actual Payments Report, and adjusted for inflation using Consumer Price Index data from the Bureau of Labor Statistics <<https://data.bls.gov/timeseries/CUUR0000SA0>>

As shown in Figure 5, the Foundation Formula was not fully funded for 5 of 10 years from 2011 to 2020. In 2016, Senate Bills 586 and 651 reinstated a 5

¹ The Annual Performance Report evaluates the performance standards set by the Missouri School Improvement Program.



Elementary and Secondary Education Funding Trends Management Advisory Report - State Auditor's Findings

percent cap on school districts' operating expenditures for the purpose of calculating the SAT that had been removed from state law in 2009. The implementation of the 5 percent cap resulted in the reduction of the SAT for the 2017 and subsequent school years. As shown in Figure 5, since the reinstatement of the 5 percent growth cap, the SAT has not kept up with inflation. The state target for funding per student has steadily decreased over the last 10 years, when adjusted for inflation.

The SAT is intended to ensure the adequacy of state funding to the state's school districts, however, the current formula to calculate the amount distributed has not kept up with inflation.

Recommendation

The General Assembly continue to monitor and evaluate the state's Foundation Formula to ensure the SAT keeps up with inflation and is providing the desired level of funding to school districts.

Auditee's Response

Due to the legislative nature of the recommendation, no management response can be obtained.



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Political
Subdivision Filings
April 2021

Report No. 2021-026

May 2021

auditor.mo.gov

Monthly Report on Political Subdivision Filings

April 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 56 political subdivisions required to file a financial report by April 30, 2021, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in April 2021, after their filing deadline. The filing status for these 14 entities is presented in summary on page 3 and by individual entity in Appendix B-F.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Political Subdivision Filings

April 2021

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

This report includes the filing status for the 56 political subdivisions, other than cities, towns, and villages, with a fiscal year end of October 31, 2020. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 56 political subdivisions, 49 filed an annual financial report timely.

This report also includes the filing status for 14 political subdivisions, other than cities, towns, and villages, that filed their financial report in April 2021, after their filing deadline.

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due April 30, 2021

Fiscal Year Ended October 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	PWSD 1 Adair County	Yes	January 25, 2021
Atchison	Corning Levee District 2	Yes	December 7, 2020
	Fairfax Drainage District	Yes	March 15, 2021
Buchanan	DeKalb FPD	Yes	April 13, 2021
Cape Girardeau	Little River Drainage District	Yes	April 30, 2021
Carroll	Baltimore Bend Levee District	No	
	Wakenda Township Drainage District	No	
Cass	58 Hwy Regional Market Center CID	Yes	February 3, 2021
	Belton/Raymore Interchange TDD	Yes	April 19, 2021
	Foxridge CID	Yes	April 19, 2021
	Foxwood Village Shops CID	Yes	April 19, 2021
	Highway 58 & Dean Avenue CID	Yes	March 25, 2021
	Hubach Hill Road/North Cass Parkway CID	Yes	April 19, 2021
	Hubach Hill Road/North Cass Parkway TDD	Yes	April 19, 2021
	Jeter Farm CID	Yes	December 29, 2020
	Raymore Galleria CID	Yes	April 19, 2021
Clay	Smithville Commons CID	Yes	April 20, 2021
Cole	Capital Mall CID	Yes	April 29, 2021
	MSP CID	Yes	April 21, 2021
	St. Mary's Hospital CID	Yes	April 29, 2021
Dade	Dade County R-IV Rural FPD	Yes	January 3, 2021
Gentry	Grand River Regional AD	Yes	December 30, 2020
Jackson	Ditzler CID	Yes	December 17, 2020
	Highway 350 CID	Yes	April 21, 2021
	PWSD 1 Jackson County	Yes	April 29, 2021
	Raytown Crossing CID	Yes	April 22, 2021
	Raytown Highway 350 TDD	Yes	April 19, 2021
	Raytown Square CID	Yes	April 12, 2021
Jasper	1717 Market Place TDD	Yes	April 26, 2021
	510 Rangeline CID	Yes	April 29, 2021
	Centennial Railroad TDD	Yes	April 21, 2021
	Joplin Public Library District	Yes	December 14, 2020
	Northpark Lane CID	Yes	April 22, 2021
Jefferson	Auto Plaza CID	Yes	April 21, 2021
	Highway 21 TDD	Yes	April 21, 2021
	North Jefferson Ambulance District	Yes	December 29, 2020
	Valle Ambulance District	Yes	December 17, 2020
Knox	PWSD 1 Knox County	No	
Lafayette	PWSD 1 Lafayette County	Yes	January 20, 2021
	Wellington-Napoleon FPD	No	
Lewis	Gregory Levee District	Yes	November 9, 2020
	Lewis County NHD	Yes	February 9, 2021
Macon	Callao Town & Country Volunteer FPD	Yes	April 21, 2021
Montgomery	PWSD 1 Montgomery County	Yes	April 13, 2021
New Madrid	Drainage District 18 New Madrid County	Yes	December 18, 2020
	St. John's Bayou Basin DD	Yes	November 17, 2020

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports Reports Due April 30, 2021

Fiscal Year Ended October 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Newton	32nd Street Place CID	Yes	February 11, 2021
	Hope Valley CID	No	
Osage	Meta Fire & Rescue FPD	Yes	December 24, 2020
Platte	Platte City Market Center CID	Yes	April 21, 2021
	PWSD 3 Platte County	No	
Ray	Ray County Memorial Hospital	Yes	February 26, 2021
Ste. Genevieve	Ste. Genevieve Ambulance District	Yes	December 7, 2020
Sullivan	Sullivan County Memorial Hospital	Yes	March 16, 2021
Warren	Warrenton FPD	Yes	January 8, 2021
Wayne	East Wayne Ambulance District	No	
Total Filed		49	
Total Not Filed		7	

Acronyms:

AD	Ambulance District
CID	Community Improvement District
DD	Drainage District
FPD	Fire Protection District
NHD	Nursing Home District
PWSD	Public Water Supply District
TDD	Transportation Development District

Appendix B
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2020
 Filed in April 2021

Fiscal Year Ended December 31, 2019

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Jefferson	Rockwood Meadows CID	Yes	April 5, 2021
Total Filed		1	

Acronyms:

CID Community Improvement District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due September 30, 2020
 Filed in April 2021

Fiscal Year Ended March 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Holt	Union Township Levee District	Yes	April 28, 2021
Total Filed		1	

Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due December 31, 2020

Filed in April 2021

Fiscal Year Ended June 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis City	Broadway Carrie TDD	Yes	April 9, 2021
	North Broadway Carrie CID	Yes	April 9, 2021
Total Filed		2	

Acronyms:

CID	Community Improvement District
TDD	Transportation Development District

Appendix E
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due February 28, 2021
 Filed in April 2021

Fiscal Year Ended August 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Holt	Little Tarkio Drainage District	Yes	April 27, 2021
Total Filed		1	

Appendix F

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due March 31, 2021

Filed in April 2021

Fiscal Year Ended September 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Callaway	Millersburg FPD	Yes	April 14, 2021
Cass	PWSD 2 Cass County	Yes	April 26, 2021
Clay	Downtown Excelsior Springs CID	Yes	April 20, 2021
Jackson	Raytown FPD	Yes	April 19, 2021
Madison	Madison Memorial Hospital District	Yes	April 20, 2021
Phelps	Forum Plaza CID	Yes	April 5, 2021
Ralls	Cannon PWSD 1 Ralls County	Yes	April 14, 2021
Ripley	Doniphan-Ripley County PLD	Yes	April 27, 2021
St. Charles	HIE Richmond Center CID	Yes	April 9, 2021
Total Filed		9	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
PLD	Public Library District
PWSD	Public Water Supply District



Nicole Galloway, CPA

Missouri State Auditor

**Monthly Report on Municipal Court
and Revenue Filings
April 2021**

Report No. 2021-025

May 2021

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings

April 2021

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F	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due March 31, 2021 Filed in April 2021	10



NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by April 30, 2021, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for the 14 cities is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in April 2021, after their filing deadline. The filing status for these 14 cities and 3 villages is presented in summary on page 4 and by individual entity in Appendixes B to F.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Municipal Court and Revenue Filings

April 2021

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, except counties and school districts, in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 14 cities with a fiscal year end of October 31, 2021, whose financial report was due by April 30, 2021. Of the 14 municipalities, 11 filed the financial report timely. Of the 13 municipalities required to file an addendum, 7 filed timely. Of the 6 municipalities required to file a certification, 3 filed the certification timely.



Monthly Report on Municipal Court and Revenue Filings
February 2021
Executive Summary

This report includes the filing status for 14 cities and 3 villages that filed at least one of the items (financial report, addendum, or certification) in April 2021, after their filing deadline. Of these municipalities, 14 filed an annual financial report, 4 filed an addendum, and 2 filed a certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due April 30, 2021

Fiscal Year Ended October 31, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Cass	City of Raymore	No		No	No
Clay	City of Smithville	Yes	April 21, 2021	Yes	n/a
Cole	City of Jefferson City	Yes	April 27, 2021	Yes	Yes
Holt	City of Maitland	No		No	n/a
	City of Oregon	Yes	March 30, 2021	Yes	n/a
Jackson	City of Raytown	Yes	April 21, 2021	No	No
Jasper	City of Asbury	Yes	March 15, 2021	n/a	n/a
	City of Carterville	No		No	No
	City of Joplin	Yes	April 22, 2021	Yes	Yes
	City of Webb City	Yes	April 30, 2021	Yes	Yes
Jefferson	City of De Soto	Yes	March 24, 2021	No	n/a
Laclede	City of Conway	Yes	March 10, 2021	No	n/a
Linn	City of Marceline	Yes	April 28, 2021	Yes	n/a
Platte	City of Platte City	Yes	March 30, 2021	Yes	n/a
Total Filed		11		7	3
Total Not Filed		3		6	3
Total n/a		0		1	8

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due June 30, 2020
 Filed in April 2021

Fiscal Year Ended December 31, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Audrain	Village of Rush Hill	Yes	April 26, 2021	No	n/a
Barry	City of Cassville	**	May 27, 2020	Yes	No
Pemiscot	Village of Holland	Yes	April 20, 2021	n/a	n/a
Total Filed		2		1	0

** Filed by June 30, 2020.

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix C
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due October 31, 2020
 Filed in April 2021

Fiscal Year Ended April 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lafayette	City of Alma	Yes	April 26, 2021	No	n/a
Total Filed		1		0	0

n/a Entities without a municipal judge are not required to file a certification.

Appendix D
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due December 31, 2020
 Filed in April 2021

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Shelby	City of Clarence	**	December 29, 2020	Yes	Yes
Total Filed		0		1	1

** Filed by December 31, 2020.

Appendix E
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due February 28, 2021
Filed in April 2021

Fiscal Year Ended August 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Scotland	City of Memphis	Yes	April 9, 2021	No	n/a
Scott	City of Miner	Yes	April 6, 2021	**	n/a
St. Louis	Village of Pasadena Park	Yes	April 2, 2021	No	**
Total Filed		3		0	0

** Filed by February 28, 2021.

n/a Entities without a municipal judge are not required to file a certification.

Appendix F
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due March 31, 2021
Filed in April 2021

Fiscal Year Ended September 30, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Henry	City of Urich	Yes	April 30, 2021	No	n/a
Jasper	City of Duquesne	**	February 19, 2021	Yes	Yes
Macon	City of Atlanta	Yes	April 26, 2021	**	n/a
Monroe	City of Monroe City	Yes	April 1, 2021	No	No
St. Charles	City of Weldon Spring	Yes	April 21, 2021	**	**
St. Clair	City of Osceola	Yes	April 1, 2021	Yes	n/a
St. Francois	City of Bonne Terre	Yes	April 19, 2021	**	**
	City of Park Hills	Yes	April 29, 2021	**	**
Ste. Genevieve	City of Ste. Genevieve	Yes	April 19, 2021	**	n/a
Total Filed		8		2	1

** Filed by March 31, 2021.

n/a Entities without a municipal judge are not required to file a certification.



Nicole Galloway, CPA

Missouri State Auditor

State of Missouri
Single Audit
Year Ended June 30, 2020

Report No. 2021-024

May 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the Fiscal Year 2020 State of Missouri Single Audit

Background	A single audit requires an audit of the state's financial statements and expenditures of federal awards. The state spent approximately \$17.1 billion in federal awards during the fiscal year ended June 30, 2020. Our Single Audit involved audit work on 15 major federal programs administered by 9 state agencies, with expenditures totaling approximately \$12.6 billion.
Medicaid Nursing Facility Cost Report Audits	As noted in our previous audit, the Department of Social Services (DSS) MO HealthNet Division (MHD) did not ensure periodic audits of cost reports or other financial information of nursing facilities participating in the Medical Assistance Program (Medicaid) were conducted as required.
Medicaid National Correct Coding Initiative	The DSS-MHD has not fully implemented the Medicaid National Correct Coding Initiative edits in the Medicaid Management Information System (MMIS) as required. In addition, the MHD did not ensure confidentiality agreements containing required elements to protect the confidentiality of the edit files were in place with the MMIS contractor.
Medicaid and CHIP MAGI-Based Participant Eligibility	As noted in our previous audit, the DSS did not have sufficient controls to ensure compliance with the eligibility redetermination requirements of the Medicaid and the Children's Health Insurance Program (CHIP) for participants whose eligibility is based on their Modified Adjusted Gross Income (MAGI), prior to suspension of the requirements in March 2020.
Adoption Assistance Eligibility and Payments	As similarly noted in our 6 previous audits of the Adoption Assistance program, the DSS made payments on behalf of ineligible children and did not have sufficient controls to prevent and/or detect certain unallowable payments. From the Adoption Assistance program, the DSS - Children's Division made payments on behalf of 5 ineligible children with backdated subsidy agreements, and made an unallowable payment for an additional child.
Medicaid Developmental Disabilities Comprehensive Waiver Per Diem Rates	As noted in our prior 5 audit reports, the Department of Mental Health - Division of Developmental Disabilities continued to pay historical per diem rates to providers for residential habilitation services provided to participants of the Home and Community Based Services, Developmental Disabilities Comprehensive Waiver (Comprehensive Waiver) program, but did not retain adequate documentation to support these rates. As a result, the DD could not demonstrate some amounts paid were allowable costs of the Comprehensive Waiver program.
CSFP Food Inventory	The Department of Health and Senior Services - Bureau of Community Food & Nutrition Assistance (BCFNA) did not establish adequate controls to ensure compliance with federal requirements regarding accountability of USDA-donated foods distributed through the Commodity Supplemental Food Program (CSFP). The BCFNA did not perform annual inventories of food bank storage facilities.
DPS-OTAG Cooperative Agreement Final Accounting	The Department of Public Safety - Office of the Adjutant General (DPS-OTAG) does not have adequate controls and procedures to ensure a final accounting and/or a written request(s) for extension is filed for each National Guard Military O&M Projects program cooperative agreement appendix as required.

Because of the nature of this audit, no rating is provided.

State of Missouri

Single Audit

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State of Missouri

Single Audit

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Corrective Action Plans

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Common Abbreviations

CAP	Corrective Action Plan
CFDA	Catalog of Federal Domestic Assistance
CFR	Code of Federal Regulations
COVID-19	Coronavirus Disease 2019
CSR	Code of State Regulations
OMB	Office of Management and Budget
RSMo	Missouri Revised Statutes
SAM II	Statewide Advantage for Missouri
SEFA	Schedule of Expenditures of Federal Awards
USC	United States Code

State of Missouri - Single Audit

Introduction and Summary

Year Ended June 30, 2020

Introduction

The United States Congress passed the Single Audit Act Amendments of 1996 to establish uniform requirements for audits of federal awards. The Office of Management and Budget (OMB) issued Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) to set forth uniform cost principles and audit requirements for federal awards to nonfederal entities and administrative requirements for all federal grants and cooperative agreements.

A single audit under the Uniform Guidance requires an audit of the state's financial statements and expenditures of federal awards. The audit is required to determine whether:

- The state's basic financial statements are presented fairly in all material respects in conformity with generally accepted accounting principles.
- The schedule of expenditures of federal awards is stated fairly in all material respects in relation to the financial statements as a whole.
- The state has adequate internal controls to ensure compliance with federal award requirements.
- The state has complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs.
- The summary schedule of prior audit findings prepared by the state materially represents the status of the prior audit findings.

The Single Audit report includes the federal awards expended by all state agencies and offices that are part of the primary government. The report does not include the public universities and other component units, which are legally separate from the state and audited by other auditors. The state expended approximately \$17.1 billion in federal awards during the state fiscal year ended June 30, 2020.



State of Missouri - Single Audit
Introduction and Summary
Year Ended June 30, 2020

Summary of Single Audit Results

Financial Statements

The following is the summary of our Single Audit results for the state fiscal year ended June 30, 2020.

We issued our audit report (Report No. 2021-006¹) of the state's Comprehensive Annual Financial Report (Annual Report), as of and for the year ended June 30, 2020, in February 2021. In addition, we issued our Comprehensive Annual Financial Report - Report on Internal Control, Compliance, and Other Matters (Report No. 2021-017²) in March 2021. In that report, we reported two findings related to internal control deficiencies. The agencies prepared a Corrective Action Plan (CAP) for each finding. The CAPs were submitted to the Office of Administration (OA) and are in the Corrective Action Plans section of this report. The state agencies prepared and submitted to the OA the status of the prior financial statement audit findings. They are presented in the Summary Schedule of Prior Audit Findings section of this report.

Federal Awards

We issued our report on the accompanying Schedule of Expenditures of Federal Awards (SEFA). The state's SEFA, which does not include federal award expenditures of the public universities and other component units, reported the state expended approximately \$17.1 billion in federal funds in state fiscal year 2020. Our report expressed the opinion that the SEFA is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We audited 15 major federal programs with expenditures totaling approximately \$12.6 billion, administered by 9 state agencies.

We issued a qualified opinion on 2 major federal programs and an unmodified opinion on 13 major federal programs. A qualified opinion is issued when the audit of a major federal program detects material noncompliance with direct and material compliance requirements. A qualified opinion was issued on the following major programs administered by the Department of Social Services:

Children's Health Insurance Program
Medicaid Cluster

In total, we reported 7 audit findings related to 5 major federal programs at 4 state agencies. We identified over \$190,000 in known questioned costs related

¹The Comprehensive Annual Financial Report is available online at:
<<https://oa.mo.gov/accounting/reports/annual-reports/comprehensive-annual-financial-reports>>.

²See report at <https://app.auditor.mo.gov/Repository/Press/2021017_8051878923.pdf>.



State of Missouri - Single Audit
Introduction and Summary
Year Ended June 30, 2020

to federal awards. Of the 7 audit findings, 4 were repeated from prior Single Audits. These findings have been reported for 2 to 7 years.

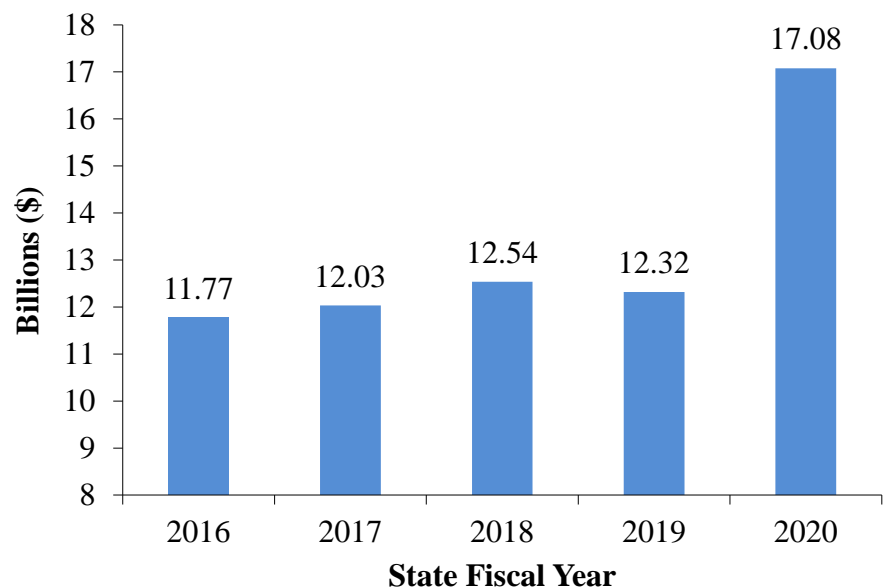
Of the 7 federal award audit findings, 6 related to internal control deficiencies. We consider 2 findings of internal control deficiencies to be material weaknesses and 3 to be significant deficiencies.

The state agencies' responses to the audit findings are included in this report. The state agencies prepared a CAP for each audit finding and submitted them to the OA. They are presented in the Corrective Action Plans section of this report.

In addition, the state agencies prepared and submitted to the OA the status of the prior audit findings. They are presented in the Summary Schedule of Prior Audit Findings section of this report.

Expenditures of federal awards increased significantly in state fiscal year 2020. The increase was primarily due to the additional federal funding made available to Missouri state agencies to help pay for the state's emergency response to the Coronavirus Disease 2019 (COVID-19).

**Total Expenditures of Federal Awards
5 Year Comparison**

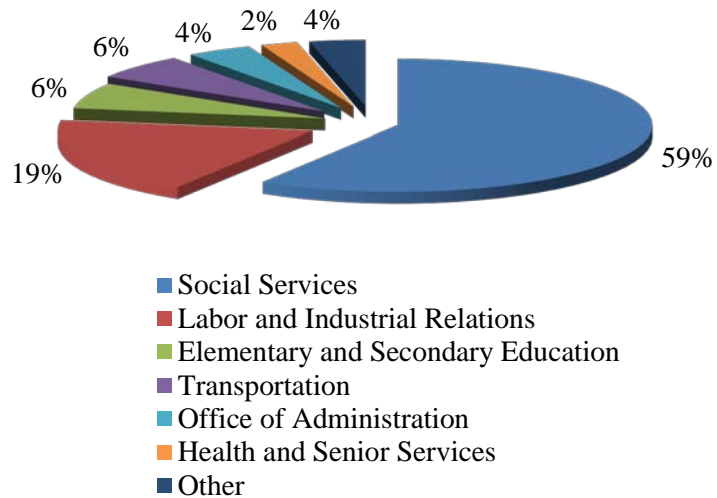




State of Missouri - Single Audit
Introduction and Summary
Year Ended June 30, 2020

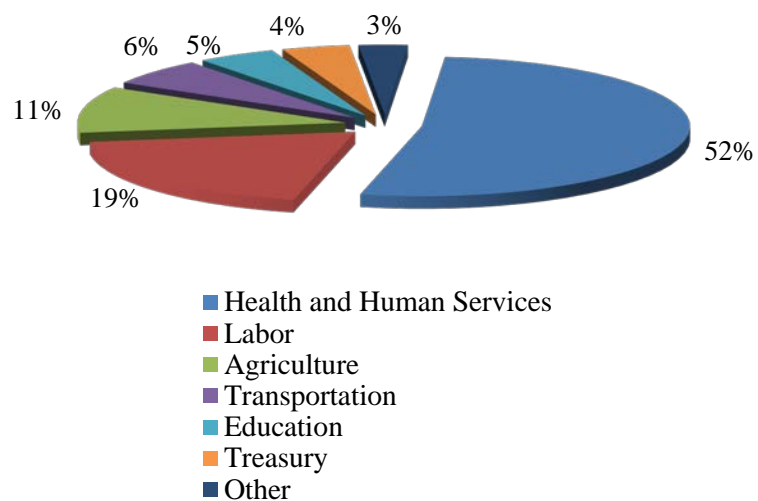
Of the 20 state agencies and offices that expended federal awards, 6 agencies and offices spent the majority of the awards (96 percent) during state fiscal year 2020.

Expenditures of Federal Awards by State Agency



The state expended federal awards received from 24 federal agencies. Most of the federal award expenditures (97 percent) were from programs of 6 federal agencies.

Expenditures of Federal Awards by Federal Agency



Overall, the state expended federal awards in 308 programs. These programs are listed in the accompanying Schedule of Expenditures of Federal Awards.

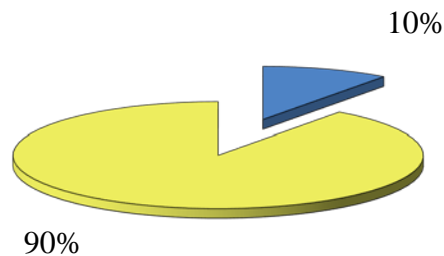


State of Missouri - Single Audit
Introduction and Summary
Year Ended June 30, 2020

The Uniform Guidance requires federal programs to be labeled Type A programs or Type B programs based on a dollar threshold. For the state of Missouri, the Uniform Guidance defines the dollar threshold as \$30 million since the federal award expenditures exceeded \$10 billion, but were less than or equal to \$20 billion.

Programs with federal award expenditures over \$30 million are Type A programs and programs with federal award expenditures under \$30 million are Type B programs. Of the 308 federal award programs, 31 were Type A programs and 277 were Type B programs.

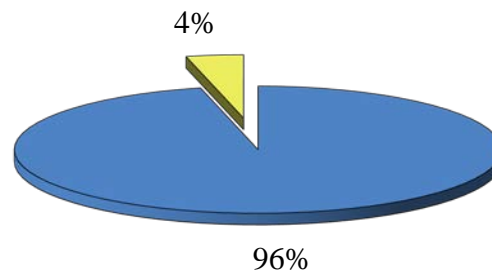
**Type A and Type B Programs
Number of Programs**



■ Type A Programs ■ Type B Programs

The 31 Type A programs had expenditures totaling approximately \$16.4 billion, or 96 percent of total expenditures. The 277 Type B programs had expenditures totaling approximately \$649 million, or 4 percent of total expenditures.

**Type A and Type B Programs
Expenditures of Federal Awards**



■ Type A Programs ■ Type B Programs



State of Missouri - Single Audit
Introduction and Summary
Year Ended June 30, 2020

The Uniform Guidance requires the auditor to perform risk assessments on Type A programs and to audit as major each Type A program assessed as high risk based on specified risk factors. We performed a risk assessment on each Type A program and determined 17 of the 31 Type A programs were low risk and did not need to be audited as major. In accordance with the Uniform Guidance, we audited as major the 14 Type A programs assessed as high risk.

The Uniform Guidance also requires the auditor to perform risk assessments on larger Type B programs to determine which are high risk and need to be audited as major. The dollar threshold to determine the larger Type B programs is 25 percent of the Type A threshold, or \$7.5 million. We performed risk assessments on the 24 larger Type B programs and determined 1 program was high risk. In accordance with the Uniform Guidance, we audited the program as major.

The programs audited as major are listed in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. We audited 74 percent of total state fiscal year 2020 federal expenditures.

Major and Non-major Federal Programs

Type of Programs	Number of Programs	Expenditures	Percentage of Expenditures
<u>Programs Audited</u>			
Type A major programs	14	\$ 12,601,676,005	
Type B major programs	<u>1</u>	<u>26,258,927</u>	
Total major programs	15	12,627,934,932	74%
<u>Programs not Audited</u>			
Type A non-major programs	17	3,832,277,080	
Type B non-major programs	<u>276</u>	<u>622,973,353</u>	
Total non-major programs	<u>293</u>	<u>4,455,250,433</u>	26%
Total programs	308	\$ 17,083,185,365	100%

State of Missouri
Summary of Type A Programs and Total Expenditures of Federal Awards
Year Ended June 30, 2020

CFDA Number	Program or Cluster Name	Federal Grantor Agency	Federal Awards Expended	
	SNAP Cluster:			
10.551	COVID-19 - Supplemental Nutrition Assistance Program	Agriculture	\$ 241,832,547	
10.551	Supplemental Nutrition Assistance Program	Agriculture	<u>1,010,364,205</u>	
	Total Supplemental Nutrition Assistance Program			1,252,196,752
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Agriculture		<u>52,210,303</u>
	Total SNAP Cluster			<u>1,304,407,055</u>
	Child Nutrition Cluster:			
10.553	School Breakfast Program	Agriculture		56,832,760
10.555	COVID-19 - National School Lunch Program	Agriculture	41,894,272	
10.555	National School Lunch Program	Agriculture	<u>177,874,744</u>	
	Total National School Lunch Program			219,769,016
10.556	Special Milk Program for Children	Agriculture		312,345
10.559	COVID-19 - Summer Food Service Program for Children	Agriculture	24,007,133	
10.559	Summer Food Service Program for Children	Agriculture	<u>29,744,021</u>	
	Total Summer Food Service Program for Children			<u>53,751,154</u>
	Total Child Nutrition Cluster			<u>330,665,275</u>
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Agriculture		68,346,422
10.558	COVID-19 - Child and Adult Care Food Program	Agriculture	6,054,932	
10.558	Child and Adult Care Food Program	Agriculture	<u>56,619,666</u>	
	Total Child and Adult Care Food Program			62,674,598
	Food Distribution Cluster:			
10.565	Commodity Supplemental Food Program	Agriculture		10,268,294
10.568	Emergency Food Assistance Program (Administrative Costs)	Agriculture		2,231,774
10.569	Emergency Food Assistance Program (Food Commodities)	Agriculture		<u>35,509,388</u>
	Total Food Distribution Cluster			<u>48,009,456</u>
12.401	National Guard Military Operations and Maintenance (O&M) Projects	Defense		52,368,606
	Fish and Wildlife Cluster:			
15.605	Sport Fish Restoration	Interior		6,738,169
15.611	Wildlife Restoration and Basic Hunter Education	Interior		<u>28,788,716</u>
	Total Fish and Wildlife Cluster			<u>35,526,885</u>
16.575	Crime Victim Assistance	Justice		41,748,274
17.225	COVID-19 - Unemployment Insurance	Labor	2,301,894,814	
17.225	Unemployment Insurance	Labor	<u>878,200,186</u>	
	Total Unemployment Insurance			3,180,095,000
	WIOA Cluster:			
17.258	WIOA Adult Program	Labor		12,049,304
17.259	WIOA Youth Activities	Labor		11,799,627
17.278	WIOA Dislocated Worker Formula Grants	Labor		<u>13,461,310</u>
	Total WIOA Cluster			<u>37,310,241</u>
	Highway Planning and Construction Cluster:			
20.205	Highway Planning and Construction	Transportation		970,545,374
20.219	Recreational Trails Program	Transportation		2,560,506
20.224	Federal Lands Access Program	Transportation		<u>665,056</u>
	Total Highway Planning and Construction Cluster			<u>973,770,936</u>
21.019	COVID-19 - Coronavirus Relief Fund	Treasury		702,248,514
64.015	Veterans State Nursing Home Care	Veterans Affairs		74,011,743
	Clean Water State Revolving Fund Cluster:			
66.458	Capitalization Grants for Clean Water State Revolving Funds	Environmental Protection Agency		<u>55,827,088</u>
	Total Clean Water State Revolving Fund Cluster			<u>55,827,088</u>
84.010	Title I Grants to Local Educational Agencies	Education		235,621,967

State of Missouri
Summary of Type A Programs and Total Expenditures of Federal Awards
Year Ended June 30, 2020

CFDA Number	Program or Cluster Name	Federal Grantor Agency	Federal Awards Expended
84.027	Special Education Cluster (IDEA):		
84.173	Special Education Grants to States	Education	233,345,563
	Special Education Preschool Grants	Education	5,497,057
	Total Special Education Cluster (IDEA)		<u>238,842,620</u>
84.032	Federal Family Education Loans	Education	60,565,527
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	Education	71,017,138
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	Education	34,478,386
84.425D	COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	Education	67,469,751
	Total Education Stabilization Fund		<u>67,469,751</u>
93.268	Immunization Cooperative Agreements	Health and Human Services	69,975,545
93.558	Temporary Assistance for Needy Families	Health and Human Services	199,223,522
93.568	Low-Income Home Energy Assistance	Health and Human Services	77,546,097
93.575	CCDF Cluster:		
93.575	COVID-19 - Child Care and Development Block Grant	Health and Human Services	6,160,993
	Child Care and Development Block Grant	Health and Human Services	82,764,386
	Total Child Care and Development Block Grant		88,925,379
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	Health and Human Services	64,871,798
	Total CCDF Cluster		<u>153,797,177</u>
93.658	Foster Care Title IV-E	Health and Human Services	58,186,886
93.659	Adoption Assistance	Health and Human Services	44,261,541
93.667	Social Services Block Grant	Health and Human Services	51,467,812
93.767	Children's Health Insurance Program	Health and Human Services	302,891,434
93.775	Medicaid Cluster:		
93.777	State Medicaid Fraud Control Units	Health and Human Services	1,920,069
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	Health and Human Services	18,736,947
93.778	COVID-19 - Medical Assistance Program	Health and Human Services	319,473,016
93.778	Medical Assistance Program	Health and Human Services	7,379,507,220
	Total Medical Assistance Program		7,698,980,236
	Total Medicaid Cluster		<u>7,719,637,252</u>
96.001	Disability Insurance/SSI Cluster:		
	Social Security Disability Insurance	Social Security Administration	46,303,048
	Total Disability Insurance/SSI Cluster		<u>46,303,048</u>
97.036	COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Homeland Security	604,219
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Homeland Security	35,053,070
	Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)		<u>35,657,289</u>
	Total Type A Programs (expenditures greater than \$30,000,000)		<u>16,433,953,085</u>
	Total Type B Programs (expenditures less than \$30,000,000)		<u>649,232,280</u>
	Total Expenditures of Federal Awards	\$	<u>17,083,185,365</u>



NICOLE GALLOWAY, CPA

Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Honorable Michael L. Parson, Governor
and
Members of the General Assembly

Report on Compliance for Each Major Federal Program

We have audited the state of Missouri's compliance with the types of compliance requirements described in the Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the state's major federal programs for the year ended June 30, 2020. The state of Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

The state of Missouri's basic financial statements include the operations of the public universities and other component units, which expended federal awards, and which are not included in the state's Schedule of Expenditures of Federal Awards during the year ended June 30, 2020. Our audit, described below, did not include the operations of these component units because the component units engaged other auditors to perform an audit of compliance, if required.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the state of Missouri's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the state's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our qualified and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of the state's compliance.

Basis for Qualified Opinion on Certain Major Federal Programs

As described in the accompanying Schedule of Findings and Questioned Costs, the state of Missouri did not comply with requirements regarding the following:

Finding Number	CFDA Number(s)	Program (or Cluster) Name	Compliance Requirement(s)
2020-001	93.775 93.777 93.778	Medicaid Cluster	Special Tests and Provisions
2020-002	93.767 93.775 93.777 93.778	Children's Health Insurance Program and Medicaid Cluster	Special Tests and Provisions

Compliance with such requirements is necessary, in our opinion, for the state of Missouri to comply with the requirements applicable to those programs.

Qualified Opinion on Certain Major Federal Programs

In our opinion, except for the noncompliance described in the "Basis for Qualified Opinion" paragraph, the state of Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Children's Health Insurance Program and the Medicaid Cluster for the year ended June 30, 2020.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the state of Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2020.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as finding numbers 2020-003, 2020-004, 2020-005, 2020-006, and 2020-007. Our opinion on each major federal program is not modified with respect to these matters.

The state of Missouri's responses to and corrective action plans for the noncompliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs and Corrective Action Plans. The state's responses and corrective action plans were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

Report on Internal Control Over Compliance

Management of the state of Missouri is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the state's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the state's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as finding numbers 2020-001 and 2020-002 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as finding numbers 2020-003, 2020-006, and 2020-007 to be significant deficiencies.

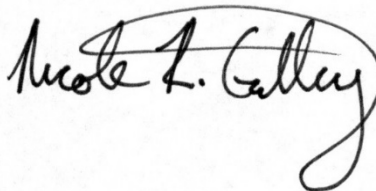
The state of Missouri's responses to and corrective action plans for the internal control over compliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs and Corrective Action Plans. The state's responses and corrective action plans were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. However, pursuant to Section 29.200, RSMo, this report is a matter of public record and its distribution is not limited.

Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the state of Missouri, as of and for the year ended June 30, 2020, and the related notes to financial statements, which collectively comprise the state's basic financial statements. We issued our report thereon dated February 25, 2021, which contained qualified opinions on the governmental activities and the General Fund, a major fund, and unmodified opinions on all remaining opinion units.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the state of Missouri's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

April 22, 2021, except for our report
on the Schedule of Expenditures of
Federal Awards, for which the date is
February 25, 2021

State of Missouri
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

CFDA Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
Department of Agriculture			
10.025	Plant and Animal Disease, Pest Control, and Animal Care	\$ 786,173	\$ -
10.069	Conservation Reserve Program	433,241	-
10.093	Voluntary Public Access and Habitat Incentive Program	250,957	-
10.153	Market News	16,191	-
10.163	Market Protection and Promotion	66,650	-
10.170	Specialty Crop Block Grant Program - Farm Bill	382,237	353,732
10.171	Organic Certification Cost Share Programs	93,382	82,910
10.304	Homeland Security Agricultural	30,613	-
10.351	Rural Business Development Grant	164,649	-
10.435	State Mediation Grants	23,739	-
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	1,048,783	-
10.479	Food Safety Cooperative Agreements	168,601	-
SNAP Cluster:			
10.551	COVID-19 - Supplemental Nutrition Assistance Program	241,832,547	-
10.551	Supplemental Nutrition Assistance Program	1,010,364,205	-
	Total Supplemental Nutrition Assistance Program	1,252,196,752	-
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	52,210,303	14,608,025
	Total SNAP Cluster	1,304,407,055	14,608,025
Child Nutrition Cluster:			
10.553	School Breakfast Program	56,832,760	56,832,760
10.555	COVID-19 - National School Lunch Program	41,894,272	41,894,272
10.555	National School Lunch Program	177,874,744	177,874,744
	Total National School Lunch Program	219,769,016	219,769,016
10.556	Special Milk Program for Children	312,345	312,345
10.559	COVID-19 - Summer Food Service Program for Children	24,007,133	24,007,133
10.559	Summer Food Service Program for Children	29,744,021	29,167,554
	Total Summer Food Service Program for Children	53,751,154	53,174,687
	Total Child Nutrition Cluster	330,665,275	330,088,808
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	68,346,422	21,595,970
10.558	COVID-19 - Child and Adult Care Food Program	6,054,932	6,054,932
10.558	Child and Adult Care Food Program	56,619,666	55,585,017
	Total Child and Adult Care Food Program	62,674,598	61,639,949
10.560	State Administrative Expenses for Child Nutrition	4,886,959	1,772,354
Food Distribution Cluster:			
10.565	Commodity Supplemental Food Program	10,268,294	1,813,171
10.568	Emergency Food Assistance Program (Administrative Costs)	2,231,774	1,865,811
10.569	Emergency Food Assistance Program (Food Commodities)	35,509,388	1,319,748
	Total Food Distribution Cluster	48,009,456	4,998,730
10.574	Team Nutrition Grants	150,992	8,903
10.575	Farm to School Grant Program	11,652	7,300
10.576	Senior Farmers Market Nutrition Program	132,405	132,405
10.578	WIC Grants To States (WGS)	5,941,034	951,967
10.579	Child Nutrition Discretionary Grants Limited Availability	574,040	574,040
10.580	Supplemental Nutrition Assistance Program, Process and Technology Improvement Grants	35,750	-
10.582	Fresh Fruit and Vegetable Program	2,993,833	2,993,833
10.664	Cooperative Forestry Assistance	1,159,216	461,025
Forest Service Schools and Roads Cluster:			
10.665	Schools and Roads - Grants to States	2,860,720	2,860,720
	Total Forest Service Schools and Roads Cluster	2,860,720	2,860,720
10.680	Forest Health Protection	8,448	-
10.698	State & Private Forestry Cooperative Fire Assistance	269,683	269,683
10.902	Soil and Water Conservation	787,699	180,595
	Total Department of Agriculture	1,837,380,453	443,580,949
Department of Commerce			
11.549	State and Local Implementation Grant Program	31,069	-
	Total Department of Commerce	31,069	-

State of Missouri
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

CFDA Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
Department of Defense			
12.U01	Excess Property Program	832,576	-
12.U02	Troops to Teachers	3,723	-
12.112	Payments to States in Lieu of Real Estate Taxes	1,582,511	1,582,511
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services	819,343	-
12.401	National Guard Military Operations and Maintenance (O&M) Projects	52,368,606	-
12.620	Troops to Teachers Grant Program	193,764	-
Total Department of Defense		55,800,523	1,582,511
Department of Housing and Urban Development			
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	17,616,754	15,878,362
14.231	Emergency Solutions Grant Program	3,053,639	3,047,938
14.241	Housing Opportunities for Persons with AIDS	854,223	854,223
14.267	Continuum of Care Program	12,531,887	-
14.401	Fair Housing Assistance Program State and Local	1,603	-
14.416	Education and Outreach Initiatives	570	-
Total Department of Housing and Urban Development		34,058,676	19,780,523
Department of the Interior			
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	171,143	-
15.252	Abandoned Mine Land Reclamation (AMLR)	1,997,978	-
15.438	National Forest Acquired Lands	1,861,517	1,861,517
Fish and Wildlife Cluster:			
15.605	Sport Fish Restoration	6,738,169	534,450
15.611	Wildlife Restoration and Basic Hunter Education	28,788,716	498,996
Total Fish and Wildlife Cluster		35,526,885	1,033,446
15.608	Fish and Wildlife Management Assistance	81,415	-
15.615	Cooperative Endangered Species Conservation Fund	207,938	66,602
15.616	Clean Vessel Act	53,192	53,192
15.634	State Wildlife Grants	1,028,371	-
15.647	Migratory Bird Conservation	27,620	-
15.657	Endangered Species Recovery Implementation	412	-
15.658	Natural Resource Damage Assessment and Restoration	3,166	-
15.808	U.S. Geological Survey Research and Data Collection	10,014	-
15.810	National Cooperative Geologic Mapping	159,026	-
15.814	National Geological and Geophysical Data Preservation	60,297	-
15.904	Historic Preservation Fund Grants-In-Aid	887,550	131,686
15.916	Outdoor Recreation Acquisition, Development and Planning	2,475,650	934,287
15.978	Upper Mississippi River Restoration Long Term Resource Monitoring	458,186	-
15.980	National Ground-Water Monitoring Network	6,730	-
15.981	Water Use and Data Research	85,173	-
Total Department of the Interior		45,102,263	4,080,730
Department of Justice			
16.U01	Violent Offender Task Force	2,479	-
16.U02	FBI Joint Terrorism Task Force	15,292	-
16.017	Sexual Assault Services Formula Program	277,593	252,630
16.034	COVID-19 - Coronavirus Emergency Supplemental Funding Program	7	-
16.540	Juvenile Justice and Delinquency Prevention	836,171	580,354
16.550	State Justice Statistics Program for Statistical Analysis Centers	66,000	-
16.554	National Criminal History Improvement Program (NCHIP)	60,312	60,312
16.575	Crime Victim Assistance	41,748,274	40,275,898
16.576	Crime Victim Compensation	1,852,239	1,852,239
16.582	Crime Victim Assistance/Discretionary Grants	13,608	-
16.585	Drug Court Discretionary Grant Program	238,668	-
16.588	Violence Against Women Formula Grants	1,890,439	1,723,118
16.593	Residential Substance Abuse Treatment for State Prisoners	381,987	367,600
16.606	State Criminal Alien Assistance Program	677	-

State of Missouri
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

CFDA Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
16.609	Project Safe Neighborhoods	104,988	90,556
16.710	Public Safety Partnership and Community Policing Grants	708,427	-
16.738	Edward Byrne Memorial Justice Assistance Grant Program	4,300,417	3,783,168
16.741	DNA Backlog Reduction Program	310,326	-
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	234,026	134,126
16.750	Support for Adam Walsh Act Implementation Grant Program	993	-
16.813	NICS Act Record Improvement Program	500,689	390,292
16.827	Justice Reinvestment Initiative	101,830	-
16.833	National Sexual Assault Kit Initiative	243,078	-
16.839	STOP School Violence	164,922	49,600
Total Department of Justice		54,053,442	49,559,893
Department of Labor			
17.002	Labor Force Statistics	991,573	-
17.005	Compensation and Working Conditions	298,568	-
Employment Service Cluster:			
17.207	Employment Service/Wagner-Peyser Funded Activities	10,895,258	-
17.801	Jobs for Veterans State Grants	1,934,190	-
17.804	Local Veterans' Employment Representative Program	1,148,563	-
Total Employment Service Cluster		13,978,011	-
17.225	COVID-19 - Unemployment Insurance	2,301,894,814	-
17.225	Unemployment Insurance	878,200,186	-
Total Unemployment Insurance		3,180,095,000	-
17.235	Senior Community Service Employment Program	1,951,837	1,916,032
17.245	Trade Adjustment Assistance	4,168,179	-
WIOA Cluster:			
17.258	WIOA Adult Program	12,049,304	11,182,090
17.259	WIOA Youth Activities	11,799,627	10,862,605
17.278	WIOA Dislocated Worker Formula Grants	13,461,310	11,797,063
Total WIOA Cluster		37,310,241	33,841,758
17.261	WIOA Pilots, Demonstrations, and Research Projects	210,230	-
17.270	Reentry Employment Opportunities	8,000	-
17.271	Work Opportunity Tax Credit Program (WOTC)	296,586	-
17.273	Temporary Labor Certification for Foreign Workers	113,348	-
17.277	WIOA National Dislocated Worker Grants / WIA National Emergency Grants	1,328,083	632,007
17.285	Apprenticeship USA Grants	783,254	174,814
17.504	Consultation Agreements	1,380,949	-
17.600	Mine Health and Safety Grants	449,183	-
Total Department of Labor		3,243,363,042	36,564,611
Department of Transportation			
20.106	Airport Improvement Program	23,936,412	23,936,412
Highway Planning and Construction Cluster:			
20.205	Highway Planning and Construction	970,545,374	80,799,977
20.219	Recreational Trails Program	2,560,506	1,774,693
20.224	Federal Lands Access Program	665,056	665,028
Total Highway Planning and Construction Cluster		973,770,936	83,239,698
FMCSA Cluster:			
20.218	Motor Carrier Safety Assistance	5,055,249	-
Total FMCSA Cluster		5,055,249	-
20.232	Commercial Driver's License Program Implementation Grant	102,370	-
20.240	Fuel Tax Evasion-Intergovernmental Enforcement Effort	15,297	-
20.321	Railroad Safety Technology Grants	1,301	-
Federal Transit Cluster:			
20.500	Federal Transit Capital Investment Grants	20,681	20,681
20.526	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	5,566,370	5,566,370
Total Federal Transit Cluster		5,587,051	5,587,051
20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	181,998	48,953

State of Missouri
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

CFDA Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
20.509	COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program	4,114,460	4,114,460
20.509	Formula Grants for Rural Areas and Tribal Transit Program	17,647,569	16,845,467
	Total Formula Grant for Rural Areas and Tribal Transit Program	21,762,029	20,959,927
	Transit Services Programs Cluster:		
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	2,973,037	2,692,114
20.521	New Freedom Program	176,935	176,935
	Total Transit Services Programs Cluster	3,149,972	2,869,049
20.528	Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	324,454	217,283
	Highway Safety Cluster:		
20.600	State and Community Highway Safety	5,730,205	3,656,023
20.616	National Priority Safety Programs	5,440,899	3,522,799
	Total Highway Safety Cluster	11,171,104	7,178,822
20.607	Alcohol Open Container Requirements	5,049,456	4,237,227
20.614	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	237,520	-
20.615	E-911 Grant Program	22,238	-
20.700	Pipeline Safety Program State Base Grant	699,347	-
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	357,650	196,194
20.720	State Damage Prevention Program Grants	78,412	-
20.721	PHMSA Pipeline Safety Program One Call Grant	8,700	-
	Total Department of Transportation	1,051,511,496	148,470,616
	Department of the Treasury		
21.016	Equitable Sharing	415,000	-
21.019	COVID-19 - Coronavirus Relief Fund	702,248,514	520,925,478
	Total Department of the Treasury	702,663,514	520,925,478
	Equal Employment Opportunity Commission		
30.001	Employment Discrimination Title VII of the Civil Rights Act of 1964	478,539	-
	Total Equal Employment Opportunity Commission	478,539	-
	General Services Administration		
39.003	Donation of Federal Surplus Personal Property	1,597,117	1,244,104
	Total General Services Administration	1,597,117	1,244,104
	National Endowment for the Arts		
45.025	Promotion of the Arts Partnership Agreements	737,200	570,651
45.301	Museums for America	14,845	-
45.310	Grants to States	2,904,172	1,784,829
	Total National Endowments for the Arts	3,656,217	2,355,480
	Small Business Administration		
59.061	State Trade Expansion	375,696	196,459
	Total Small Business Administration	375,696	196,459
	Department of Veterans Affairs		
64.005	Grants to States for Construction of State Home Facilities	1,394,657	-
64.015	Veterans State Nursing Home Care	74,011,743	-
64.024	VA Homeless Providers Grant and Per Diem Program	721,006	-
64.101	Burial Expenses Allowance for Veterans	845,871	-
64.115	Veterans Information and Assistance	563,908	-
	Total Department of Veterans Affairs	77,537,185	-
	Environmental Protection Agency		
66.032	State Indoor Radon Grants	168,498	-
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	609,790	-

State of Missouri
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

CFDA Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
66.040	Diesel Emissions Reduction Act (DERA) State Grants	322,416	292,001
66.204	Multipurpose Grants to States and Tribes	26,957	-
66.433	State Underground Water Source Protection	114,230	-
66.442	Assistance for Small and Disadvantaged Communities Drinking Water Grant Program (SDWA 1459A)	65,177	65,177
66.444	Lead Testing in School and Child Care Program Drinking Water (SDWA 1464(d))	30,600	-
66.454	Water Quality Management Planning	283,144	137,086
	Clean Water State Revolving Fund Cluster:		
66.458	Capitalization Grants for Clean Water State Revolving Funds	55,827,088	47,175,110
	Total Clean Water State Revolving Fund Cluster	55,827,088	47,175,110
66.460	Nonpoint Source Implementation Grants	1,157,404	707,387
	Drinking Water State Revolving Fund Cluster:		
66.468	Capitalization Grants for Drinking Water State Revolving Funds	12,556,947	4,518,048
	Total Drinking Water State Revolving Fund Cluster	12,556,947	4,518,048
66.605	Performance Partnership Grants	12,795,606	193,755
66.707	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	328,773	-
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	1,899,527	294,856
66.804	Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	450,859	-
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	708,686	-
66.817	State and Tribal Response Program Grants	889,915	-
	Total Environmental Protection Agency	88,235,617	53,383,420
Department of Energy			
81.041	State Energy Program	947,108	-
81.042	Weatherization Assistance for Low-Income Persons	6,101,767	5,188,369
81.092	Remedial Action and Waste Management	99,343	-
81.104	Environmental Remediation and Waste Processing and Disposal	13,077	-
81.119	State Energy Program Special Projects	193,636	-
81.136	Long-Term Surveillance and Maintenance	60,432	-
81.138	State Heating Oil and Propane Program	3,051	-
	Total Department of Energy	7,418,414	5,188,369
Department of Education			
84.U01	Cooperative System Grant	6,374	-
84.002	Adult Education - Basic Grants to States	9,105,319	7,964,183
84.010	Title I Grants to Local Educational Agencies	235,621,967	233,182,201
84.011	Migrant Education State Grant Program	1,462,946	1,451,323
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	769,227	757,446
	Special Education Cluster (IDEA):		
84.027	Special Education Grants to States	233,345,563	200,550,384
84.173	Special Education Preschool Grants	5,497,057	5,497,057
	Total Special Education Cluster (IDEA)	238,842,620	206,047,441
84.032	Federal Family Education Loans	60,565,527	-
84.048	Career and Technical Education -- Basic Grants to States	22,605,797	20,298,229
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	71,017,138	-
84.144	Migrant Education Coordination Program	85,396	85,396
84.177	Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	447,905	-
84.181	Special Education-Grants for Infants and Families	7,089,475	-
84.184	School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)	529,835	-
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities	271,772	-
84.196	Education for Homeless Children and Youth	1,241,902	1,234,635
84.224	Assistive Technology	352,505	352,505
84.287	Twenty-First Century Community Learning Centers	18,289,942	17,910,419
84.323	Special Education - State Personnel Development	1,446,488	1,446,488
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	575	-

State of Missouri
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

CFDA Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
84.326	Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	149,990	-
84.358	Rural Education	2,688,560	2,531,947
84.365	English Language Acquisition State Grants	4,570,951	4,334,722
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	34,478,386	31,580,383
84.369	Grants for State Assessments and Related Activities	7,036,773	-
84.377	School Improvement Grants	7,440,919	7,317,611
84.424	Student Support and Academic Enrichment Program	15,582,841	15,357,355
84.425D	COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	67,469,751	67,469,751
	Total Education Stabilization Fund	67,469,751	67,469,751
84.902	National Assessment of Educational Progress	109,439	-
	Total Department of Education	809,280,320	619,322,035
National Archives and Records Administration			
89.003	National Historical Publications and Records Grants	5,943	-
	Total National Archives and Records Administration	5,943	-
Elections Assistance Commission			
90.401	Help America Vote Act Requirements Payments	490,117	-
90.404	COVID-19 - 2018 HAVA Election Security Grants	3,801,643	3,780,150
90.404	2018 HAVA Election Security Grants	1,602,243	-
	Total 2018 HAVA Election Security Grants	5,403,886	3,780,150
	Total Elections Assistance Commission	5,894,003	3,780,150
Department of Health and Human Services			
93.041	Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	99,165	15,848
93.042	COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	50,591	50,591
93.042	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	309,844	101,571
	Total Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	360,435	152,162
93.043	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	444,124	421,094
	Aging Cluster:		
93.044	COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	1,258,333	1,258,333
93.044	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	6,703,519	6,482,668
	Total Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	7,961,852	7,741,001
93.045	COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	4,566,927	4,566,927
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services	10,538,366	9,928,320
	Total Special Programs for the Aging, Title III, Part C, Nutrition Services	15,105,293	14,495,247
93.053	Nutrition Services Incentive Program	3,191,782	3,191,782
	Total Aging Cluster	26,258,927	25,428,030
93.052	COVID-19 - National Family Caregiver Support, Title III, Part E	528,313	528,313
93.052	National Family Caregiver Support, Title III, Part E	2,889,915	2,719,332
	Total National Family Caregiver Support, Title III, Part E	3,418,228	3,247,645
93.069	Public Health Emergency Preparedness	9,574,001	5,163,741
93.070	Environmental Public Health and Emergency Response	1,596,507	452,634
93.071	Medicare Enrollment Assistance Program	466,697	155,099
93.073	Birth Defects and Developmental Disabilities - Prevention and Surveillance	255	-
93.074	Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	1,952,335	-
93.079	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	64,157	64,157

State of Missouri
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

CFDA Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
93.090	Guardianship Assistance	9,159,727	-
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program	817,863	658,064
93.093	Health Profession Opportunity Grants	1,944,357	1,894,803
93.103	Food and Drug Administration Research	1,756,172	446
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	1,497,768	-
93.110	Maternal and Child Health Federal Consolidated Programs	476,815	-
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	732,566	178,300
93.118	Acquired Immunodeficiency Syndrome (AIDS) Activity	53,706	-
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	161,629	3,000
93.136	Injury Prevention and Control Research and State and Community Based Programs	1,985,110	936,611
93.150	Projects for Assistance in Transition from Homelessness (PATH)	901,718	-
93.165	Grants to States for Loan Repayment	400,000	400,000
93.184	Disabilities Prevention	144,023	95,655
93.197	Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	523,170	49,000
93.234	Traumatic Brain Injury State Demonstration Grant Program	139,628	101,398
93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	1,153,035	762,304
93.236	Grants to States to Support Oral Health Workforce Activities	144,245	-
93.240	State Capacity Building	374,733	-
93.241	State Rural Hospital Flexibility Program	529,175	400,730
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	6,083,242	167,676
93.251	Early Hearing Detection and Intervention	240,674	108,518
93.268	Immunization Cooperative Agreements	69,975,545	724,578
93.270	Viral Hepatitis Prevention and Control	108,014	-
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance	64,084	-
93.301	Small Rural Hospital Improvement Grant Program	490,799	478,912
93.305	PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs- Financed in part by 2018 Prevention and Public Health funds (PPHF)	788,428	66,685
93.314	Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	116,637	-
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	1,777,831	242,904
93.324	State Health Insurance Assistance Program	903,877	-
93.336	Behavioral Risk Factor Surveillance System	348,182	-
93.354	COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	438,189	-
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	2,554,750	1,403,511
	Total Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	2,992,939	1,403,511
93.366	State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes	263,389	61,411
93.367	Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	481,313	-
93.369	ACL Independent Living State Grants	270,611	206,913
93.391	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	11,000	-
93.426	Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	1,708,003	871,358
93.434	Every Student Succeeds Act/Preschool Development Grants	6,816,876	-
93.435	Innovative State and Local Public Health Strategies to Prevent and Manage Diabetes and Heart Disease and Stroke	1,436,898	1,375,983
93.436	Well-Integrated Screening and Evaluation for Women Across the Nation (WISEWOMAN)	702,558	340,633
93.439	State Physical Activity and Nutrition (SPAN)	737,174	361,855
93.464	ACL Assistive Technology	567,838	315,822
93.471	Title IV-E Kinship Navigator Program	515,894	-
93.478	Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	148,720	11,825
93.539	PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	1,028,674	55,158

State of Missouri
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

CFDA Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
93.556	MaryLee Allen Promoting Safe and Stable Families Program	6,255,014	-
93.558	Temporary Assistance for Needy Families	199,223,522	18,801,505
93.563	Child Support Enforcement	13,844,301	6,574,175
93.568	Low-Income Home Energy Assistance	77,546,097	43,299,188
93.569	Community Services Block Grant	19,287,016	18,106,343
	CCDF Cluster:		
93.575	COVID-19 - Child Care and Development Block Grant	6,160,993	-
93.575	Child Care and Development Block Grant	82,764,386	5,457,599
	Total Child Care and Development Block Grant	88,925,379	5,457,599
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	64,871,798	-
	Total CCDF Cluster	153,797,177	5,457,599
93.586	State Court Improvement Program	497,541	-
93.590	Community-Based Child Abuse Prevention Grants	463,117	455,399
93.597	Grants to States for Access and Visitation Programs	159,165	159,165
93.599	Chafee Education and Training Vouchers Program (ETV)	1,490,858	-
93.630	Developmental Disabilities Basic Support and Advocacy Grants	1,364,822	-
93.643	Children's Justice Grants to States	149,815	-
93.645	Stephanie Tubbs Jones Child Welfare Services Program	10,947,310	-
93.658	Foster Care Title IV-E	58,186,886	109,516
93.659	Adoption Assistance	44,261,541	-
93.667	Social Services Block Grant	51,467,812	12,553,895
93.669	Child Abuse and Neglect State Grants	780,700	-
93.671	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	1,775,809	1,686,464
93.674	John H. Chafee Foster Care Program for Successful Transition to Adulthood	2,965,626	-
93.686	Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B	7,160	-
93.687	Maternal Opioid Misuse Model	21,812	-
93.733	Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance – financed in part by the Prevention and Public Health Fund (PPHF)	340,339	242,584
93.735	State Public Health Approaches for Ensuring Quitline Capacity – Funded in part by Prevention and Public Health Funds (PPHF)	357,791	357,791
93.747	Elder Abuse Prevention Interventions Program	57,968	-
93.758	Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	3,547,916	1,199,425
93.767	Children's Health Insurance Program	302,891,434	-
	Medicaid Cluster:		
93.775	State Medicaid Fraud Control Units	1,920,069	-
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	18,736,947	-
93.778	COVID-19 - Medical Assistance Program	319,473,016	-
93.778	Medical Assistance Program	7,379,507,220	1,965,018
	Total Medical Assistance Program	7,698,980,236	1,965,018
	Total Medicaid Cluster	7,719,637,252	1,965,018
93.788	Opioid STR	20,883,505	-
93.791	Money Follows the Person Rebalancing Demonstration	2,944,706	-
93.817	Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	380,735	375,028
93.870	Maternal, Infant and Early Childhood Home Visiting Grant	3,349,552	2,874,865
93.876	Antimicrobial Resistance Surveillance in Retail Food Specimens	115,324	-
93.889	National Bioterrorism Hospital Preparedness Program	3,757,008	2,343,979
93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	3,738,894	2,584,281
93.913	Grants to States for Operation of State Offices of Rural Health	151,120	-
93.917	HIV Care Formula Grants	7,953,962	7,300,038
93.940	HIV Prevention Activities Health Department Based	4,052,436	2,039,357
93.945	Assistance Programs for Chronic Disease Prevention and Control	316,348	288,752
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	246,949	15,882
93.958	Block Grants for Community Mental Health Services	11,873,764	-
93.959	Block Grants for Prevention and Treatment of Substance Abuse	23,762,755	-
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants	1,598,877	356,792

State of Missouri
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

CFDA Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
93.981	Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	325,707	215,182
93.982	Mental Health Disaster Assistance and Emergency Mental Health	868,636	-
93.994	Maternal and Child Health Services Block Grant to the States	11,212,029	6,108,903
	Total Department of Health and Human Services	8,934,567,579	182,845,589
Corporation for National and Community Service			
94.003	State Commissions	350,218	-
94.006	AmeriCorps	5,893,627	5,846,327
94.008	Commission Investment Fund	82,528	8,811
94.009	Training and Technical Assistance	22,846	3,781
	Total Corporation for National and Community Service	6,349,219	5,858,919
Executive Office of the President			
95.001	High Intensity Drug Trafficking Areas Program	2,881,258	2,345,729
	Total Executive Office of the President	2,881,258	2,345,729
Social Security Administration			
	Disability Insurance/SSI Cluster:		
96.001	Social Security Disability Insurance	46,303,048	-
	Total Disability Insurance/SSI Cluster	46,303,048	-
	Total Social Security Administration	46,303,048	-
Department of Homeland Security			
97.U01	FEMA Crisis Counseling Immediate Services Program	411,992	-
97.008	Non-Profit Security Program	126,679	126,679
97.012	Boating Safety Financial Assistance	2,464,192	-
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	203,111	-
97.029	Flood Mitigation Assistance	1,333,276	1,295,673
97.036	COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	604,219	-
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	35,053,070	33,758,432
	Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)	35,657,289	33,758,432
97.039	Hazard Mitigation Grant	12,863,020	12,352,788
97.042	Emergency Management Performance Grants	6,440,380	3,715,435
97.045	Cooperating Technical Partners	5,753,026	-
97.047	BRIC: Building Resilient Infrastructure and Communities	2,602,256	2,596,579
97.056	Port Security Grant Program	34,450	-
97.067	Homeland Security Grant Program	6,287,666	5,040,756
97.082	Earthquake Consortium	51,403	-
97.088	Disaster Assistance Projects	411,992	411,992
	Total Department of Homeland Security	74,640,732	59,298,334
	Total Expenditures of Federal Awards	\$ 17,083,185,365	\$ 2,160,363,899

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

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Notes to the Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

1. Significant Accounting Policies

The following is a summary of the significant accounting policies used by the State of Missouri.

A. *Purpose of Schedule and Reporting Entity*

The accompanying Schedule of Expenditures of Federal Awards (Schedule) of the State of Missouri is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), the U.S. Office of Management and Budget (OMB) 2020 Compliance Supplement, and the 2020 Compliance Supplement Addendum. The Schedule is not a required part of the State's basic financial statements. The Uniform Guidance requires a schedule that shows total federal awards expended for each federal financial assistance program, the Catalog of Federal Domestic Assistance (CFDA) number, and the total amount provided to subrecipients from each federal program. Federal financial assistance programs that have not been assigned a CFDA number are identified as CFDA Number XX.Uxx, where XX represents the federal grantor agency and Uxx represents an unknown extension number. Appendix VII of the supplement states that expenditures of federal awards made under the Coronavirus Preparedness and Response Supplemental Appropriations Act, the Families First Coronavirus Response Act, the Coronavirus Aid, Relief and Economic Security Act (CARES Act), and the Paycheck Protection Program and Health Care Enhancement Act should be identified separately on the schedule with the inclusion of the prefix "COVID-19-" in the name of the federal program.

The Schedule includes all federal awards expended by the State during the year ended June 30, 2020, except for those programs administered by public universities and other component units, which are legally separate from the State. They are responsible for engaging other auditors to perform audits in accordance with the Uniform Guidance, if required.

To compile the Schedule, the Office of Administration required each department, agency, and office that expended direct and/or indirect federal funding during the state fiscal year to prepare a schedule of expenditures of federal awards. The schedules for the departments, agencies, and offices were combined to form the Schedule of Expenditures of Federal Awards for the State of Missouri.

B. *Basis of Presentation*

The accompanying Schedule includes the federal award activity of the State of Missouri for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance, which defines federal awards as federal financial assistance and cost-reimbursement contracts that non-federal entities receive or administer in the form of grants, loans, loan guarantees, non-cash assistance, property (including donated surplus property), cooperative agreements, interest



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Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include other contracts that a federal agency uses to buy goods or services from a contractor. Because the Schedule presents only a selected portion of the operations of the State, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the State.

C. Basis of Accounting

Most expenditures presented in the Schedule are reported on the cash basis of accounting, while some are presented on the modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in Office of Management and Budget Circular A-87, *Cost Principles for State, Local, or Indian Tribal Governments*; or the cost principles contained in the Uniform Guidance; wherein certain types of expenditures are not allowable or are limited as to reimbursement.

D. Indirect Cost Rate

The state agencies administering the federal programs presented in the Schedule did not elect to use the de minimis cost rate per the Uniform Guidance.

2. Unemployment Insurance Expenditures

The Unemployment Insurance program (CFDA No. 17.225) is administered by the Department of Labor and Industrial Relations through a unique federal-state partnership that was founded upon federal law but implemented through state law. Benefits are paid from federal funds and state unemployment taxes that are deposited into the state's account in the Federal Unemployment Trust Fund. The state's administrative expenditures incurred under this program are funded by federal grants. For the purposes of presenting the expenditures of this program in the Schedule, both state and federal funds have been considered federal awards expended. The breakdown of the state and federal portions of the total program expenditures for the fiscal year ended June 30, 2020, is as follows:

State Portion (Benefits Paid)	\$ 837,820,563
Federal Portion (Benefits Paid)	1,600,457
Federal Portion (Administrative Costs)	38,779,165
Federal Portion (Benefits Paid) - CARES Act Related	2,299,396,130
Federal Portion (Employer Reimbursements) - CARES Act Related	178,010
Federal Portion (Administrative Costs) - CARES Act and Families First Coronavirus Response Act Related	2,320,674
Total Program Expenditures	\$ 3,180,094,999



3. Special Supplemental Nutrition Program for Women, Infants and Children (WIC) Rebates

The State received cash rebates from an infant formula manufacturer totaling \$31,708,650 on sales of formula to participants in the WIC program (CFDA No. 10.557) administered by the Department of Health and Senior Services (DHSS). This amount was excluded from total program expenditures. Rebate contracts with infant formula manufacturers are authorized by 7 CFR Section 246.16a as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs. The state was able to extend program benefits to more persons than could have been served this fiscal year in the absence of the rebate contract.

4. Medical Assistance Program (Medicaid) and Children's Health Insurance Program (CHIP) Prescription Drug Rebates

The state received cash rebates from drug manufacturers totaling \$537,961,338 (federal share) on purchases of covered outpatient drugs for participants in the Medicaid and the CHIP (CFDA Nos. 93.778 and 93.767) administered by the Department of Social Services - MO HealthNet Division. This amount was excluded from total program expenditures. Rebate contracts with drug manufacturers are authorized by 42 USC Section 1396r-8 as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for medical assistance costs.

5. HIV Care Formula Grants Prescription Drug Rebates

The State received cash rebates from drug manufacturers totaling \$59,661,184 on purchases of covered drugs for participants in the HIV Care Formula Grants program (CFDA No. 93.917) administered by the DHSS. If program expenditures are available the rebates will offset the program expenditures resulting in a reduction in expenditures incurred by the program. Of the amount of rebates received, \$52,870,285 reduced total program expenditures and these expenditures were not reported on the SEFA. The remaining rebates of \$6,790,899 did not offset program expenditures and were not used to reduce program expenditures. The allowable use of drug rebates is restricted by 42 USC Section 300ff-26(g).

6. Federal Loan Guarantees

Because of the Healthcare and Education Affordability Reconciliation Act enacted March 30, 2010 (Public Law 111-152), the authority to make or ensure loans under the Federal Family Education Loans program (CFDA No. 84.032) ended June 30, 2010. The Department of Higher Education and Workforce Development (DHEWD) will continue to act as the federal Department of Education's agent in fulfilling the responsibilities related to the outstanding guarantees. The original principal outstanding of all loans



State of Missouri - Single Audit
Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

guaranteed by the DHEWD is \$897,617,247 as of June 30, 2020. The balance of defaulted loans (including principal and accrued interest) that the federal Department of Education imposes continuing compliance requirements of the DHEWD is \$186,879,720 as of June 30, 2020.

7. Non-cash Assistance

The Schedule contains values for non-cash assistance for several programs.

Supplemental Nutrition Assistance Program (CDFA No. 10.551) expenditures totaling \$1,252,185,325 represent actual disbursements for client purchases of authorized food products through the use of the electronic benefits card program administered by the Department of Social Services - Family Support Division (DSS-FSD).

The Department of Elementary and Secondary Education distributes food commodities to school districts under the National School Lunch Program (CFDA No. 10.555). Distributions are valued at the cost of the food paid by the federal government and totaled \$30,179,094.

The DSS-FSD, through the Summer Food Service Program for Children (CFDA No. 10.559), provides United States Department of Agriculture (USDA)-donated foods to providers who serve free healthy meals to children and teens in low-income areas during the summer months when school is not in session. The DSS-FSD, through the Emergency Food Assistance Program (Food Commodities) (CFDA No. 10.569), provides USDA-donated foods for disaster relief and to six non-profit food banks for distribution to food pantries and community groups for feeding those in need. Distributions are valued at the federally assigned value of the product distributed and totaled \$90,052 for the Summer Food Service Program for Children and \$11,718,250 for the Emergency Food Assistance Program and \$22,471,390 for Trade Mitigation.

The DHSS distributes food commodities to low-income persons under the Commodity Supplemental Food Program (CFDA No. 10.565). Distributions are valued at the cost of the food paid by the federal government and totaled \$8,389,338.

The Department of Public Safety distributes excess federal Department of Defense (DOD) equipment to state and local law enforcement agencies under the DOD Excess Property Program (CFDA No. 12.U01). Property distributions totaled \$3,567,163 when valued at the historical cost assigned by the federal government. Distributions are presented at the estimated fair market value of the property at the time of distribution, calculated as 23.34 percent of the historical cost, or \$832,576.

The State Agency for Surplus Property distributes federal surplus property to eligible donees under the Donation of Federal Surplus Personal Property



State of Missouri - Single Audit
Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

program (CFDA No. 39.003). Property distributions totaled \$6,842,833 when valued at the historical cost assigned by the federal government. Distributions are presented at the estimated fair market value of the property at the time of distribution, calculated as 23.34 percent of the historical cost, or \$1,597,117.

The DHSS distributes vaccines to local health agencies and other health care professionals under the Immunization Cooperative Agreements program (CFDA No. 93.268). Distributions are valued at the cost of the vaccines paid by the federal government and totaled \$65,533,541.

The DHSS received donated equipment/supplies from Heart to Heart International, Inc. for activities related to the Centers for Disease Control (CDC) Opioid Crisis Grant Project under the Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises program (CFDA No. 93.391). Donated items are valued at the cost of the equipment purchased with funding from grant number 1 NU1ROT000013-01-00 from the Federal Department of Health and Human Services and totaled \$11,000.

State of Missouri - Single Audit

Schedule of Findings and Questioned Costs

Year Ended June 30, 2020

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP:

Qualified

Unmodified for all opinion units except for the governmental activities and the General Fund, which were qualified.

Internal control over financial reporting:

- Material weaknesses identified? X yes no
- Significant deficiencies identified? X yes none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major federal programs:

- Material weaknesses identified? X yes no
- Significant deficiencies identified? X yes none reported

Type of auditor's report issued on compliance for major federal programs:

Unmodified for all major programs except for the following major programs that were qualified:

<u>CFDA</u>	<u>Name of Federal Program or Cluster</u>
<u>Number(s)</u>	
93.767	Children's Health Insurance Program
93.775, 93.777, 93.778	Medicaid Cluster

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance (2 CFR 200.516(a))?

X yes no



State of Missouri - Single Audit
Schedule of Findings and Questioned Costs
Year Ended June 30, 2020

Identification of major federal programs:

CFDA

<u>Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.558	Child and Adult Care Food Program
10.565	
10.568	Food Distribution Cluster
10.569	
12.401	National Guard Military Operations and Maintenance (O&M) Projects
15.605	
15.611	Fish and Wildlife Cluster
17.225	Unemployment Insurance
21.019	COVID-19 - Coronavirus Relief Fund
66.458	Clean Water State Revolving Fund Cluster
84.010	Title I Grants to Local Educational Agencies
84.032	Federal Family Education Loans
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)
84.425D	COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund
93.044	
93.045	Aging Cluster
93.053	
93.659	Adoption Assistance
93.767	Children's Health Insurance Program
93.775	
93.777	Medicaid Cluster
93.778	

Dollar threshold used to distinguish
between Type A and Type B programs: \$30,000,000

Auditee qualified as a low-risk auditee? yes X no



State of Missouri - Single Audit
Schedule of Findings and Questioned Costs
Year Ended June 30, 2020

Section II - Financial Statement Findings

The findings related to the financial statement audit are reported in the Comprehensive Annual Financial Report - Report on Internal Control, Compliance, and Other Matters (Report No. 2021-017³) issued in March 2021. That report included the following findings:

FS2020-001. Department of Revenue Financial Reporting Controls

FS2020-002. Department of Social Services Financial Reporting Controls

³See report at <https://app.auditor.mo.gov/Repository/Press/2021017_8051878923.pdf>.



State of Missouri - Single Audit
Schedule of Findings and Questioned Costs
Year Ended June 30, 2020

Section III - Federal Award Findings and Questioned Costs

2020-001. Medicaid Nursing Facility Cost Report Audits

Federal Agency:	Department of Health and Human Services (DHHS)
Federal Program:	93.778 Medical Assistance Program 2019 - 1905MO5MAP and 1905MO5ADM 2020 - 2005MO5MAP and 2005MO5ADM
State Agency:	Department of Social Services (DSS) - MO HealthNet Division (MHD)
Type of Finding:	Internal Control (Material Weakness) and Noncompliance

As noted in our previous audit,⁴ the MHD did not ensure periodic audits of cost reports or other financial information of nursing facilities participating in the Medical Assistance Program (Medicaid) were conducted as required. During the year ended June 30, 2020, the MHD made payments totaling approximately \$1.2 billion to over 500 nursing facility providers on behalf of Medicaid recipients.

In the Missouri Medicaid State Plan (State Plan), the DSS provided assurances and outlined procedures designed to collect and audit uniform cost reports from the nursing facilities. State Plan Attachment 4-19-D, Findings and Assurances, states the MHD requires the filing of uniform cost reports by each participating provider and provides for periodic audits of financial and statistical records of the providers. Cost reports serve as the primary method for nursing facilities to provide financial information to the MHD.

According to MHD records, no nursing facility cost report audits were completed during the year ended June 30, 2020. Our previous audit noted only a few cost report audits were completed in recent years. MHD officials indicated the department outsourced the collection and audits of nursing facility cost report data in May 2019; however, as of June 30, 2020, the contractor was still developing the necessary mechanisms and procedures to perform the audits and had not completed any audits. In addition, the MHD has not developed procedures to monitor and ensure the contractor collects and audits the nursing facility cost reports in accordance with the State Plan.

The DSS Corrective Action Plan (CAP) and Summary Schedule of Prior Audit Findings for prior audit finding number 2019-006 asserts the State Plan Attachment 4-19-D, Findings and Assurances, is not part of the State Plan because the federal legislation that previously required the filing of cost reports and audits was repealed in 1997. However, this attachment is included in the State Plan document and 42 CFR Section 430.12(c)(1)(i) requires the

⁴See single audit report at <<https://auditor.mo.gov/AuditReport/Reports?SearchLocalState=35>>, finding number 2019-006.



State of Missouri - Single Audit
Schedule of Findings and Questioned Costs
Year Ended June 30, 2020

State Plan to be amended whenever necessary to reflect changes in federal law, regulations, policy interpretations, or court decisions. The DSS Summary Schedule of Prior Audit Findings further states the DSS would submit a State Plan Amendment by the end of October 2020. However, the state plan amendment, submitted in December 2020, included no revisions or modifications to the Findings and Assurances attachment.

To ensure compliance with the State Plan, the MHD should establish internal controls over required cost report audits. When providers do not have periodic audits, there is an increased risk the submitted cost reports are not accurate and complete. Rule 45 CFR Section 75.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award." In addition, 2 CFR Section 200.318(b) requires non-federal entities to "maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders."

Recommendation

The DSS through the MHD develop and implement procedures to monitor and ensure the contractor completes periodic audits of cost reports of nursing facilities in accordance with the State Plan.

Auditee's Response

We partially agree with the auditor's finding. Our Corrective Action Plan includes an explanation and specific reasons for our disagreement and any planned actions to address the finding.

Auditor's Comment

The DSS CAP states the DSS disagrees that a plan for periodic audits and procedures, as well as a plan for monitoring the contractor, had not been developed. However, as discussed with DSS officials, the finding does not state a plan for periodic audits and procedures had not been developed. In fact, the finding outlines key components of the department's plan, including outsourcing of the audits to a contractor and the contractor's development of mechanisms and procedures to perform the audits. The finding states the MHD has not developed procedures to monitor and ensure the contractor performs the cost report audits as required. The DSS CAP states since the DSS worked with the contractor through development and implementation of the plan, including review and approval of various processes and documents, the DSS has monitored the contractor. While such monitoring is necessary during the development phase, it is also critical that the DSS establish procedures to monitor the contractor's performance.

As described in the finding, the DSS CAP outlines the department's disagreement that the State Plan Attachment 4-19-D, Findings and Assurances is part of the approved State Plan. The CAP also states the DHHS - Centers for Medicare and Medicaid Services (CMS) has indicated the



State of Missouri - Single Audit
Schedule of Findings and Questioned Costs
Year Ended June 30, 2020

Findings and Assurances section is not part of the State Plan; however, DSS officials could not provide documentation from the DHHS-CMS supporting this statement.

Because the DSS failed to comply with the State Plan requirement regarding nursing facility cost report audits during the year ended June 30, 2020, the finding is valid.

2020-002.
Medicaid National Correct
Coding Initiative

Federal Agency:	Department of Health and Human Services (DHHS)
Federal Program:	93.767 Children's Health Insurance Program 2019 - 1905MO5021 2020 - 2005MO5021 93.778 Medical Assistance Program 2019 - 1905MO5MAP and 1905MO5ADM 2020 - 2005MO5MAP and 2005MO5ADM
State Agency:	Department of Social Services (DSS) - MO HealthNet Division (MHD)
Type of Finding:	Internal Control (Material Weakness) and Noncompliance

The MHD has not fully implemented the Medicaid National Correct Coding Initiative (NCCI) edits in the Medicaid Management Information System (MMIS) as required. In addition, the MHD did not ensure confidentiality agreements containing required elements to protect the confidentiality of the edit files were in place with the MMIS contractor. During the year ended June 30, 2020, the MHD made Medical Assistance Program (Medicaid) and Children's Health Insurance Program (CHIP) payments, subject to NCCI edits and confidentiality agreements, totaling approximately \$8 billion.

The DSS contracts for the operation and maintenance of the MMIS. Medical providers submit fee-for-service claims for services provided to Medicaid and CHIP participants in the MMIS, and payments are made through the MMIS. To help ensure only allowable claims are paid, system edit checks flag and/or deny payment on suspicious or unusual claims. Title 42 USC 1396b(r) requires the MHD to completely and correctly implement specific NCCI methodologies and edits into the MMIS. The purpose of the NCCI is to promote correct coding, prevent coding errors, prevent coding manipulation, and reduce improper payments. The DHHS - Centers for Medicare and Medicaid Services (CMS) published the Medicaid NCCI Policy Manual and the Medicaid NCCI Technical Guidance Manual to provide specific requirements and assist state Medicaid agencies to implement the NCCI methodologies.

The two NCCI edit categories are Procedure-to-Procedure (PTP) edits that are designed to identify pairs of procedure codes that should not be reported together; and Medically Unlikely Edits (MUE) that limit the number of units



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of service allowed for certain services and items. The DHHS-CMS provides PTP and MUE edit files to the MHD quarterly. Each quarterly edit file contains all current edits and replaces the previously provided edit file. Section 7 of the Medicaid NCCI Technical Guidance Manual requires the MHD to implement the edit files into the MMIS on the first day of each quarter. If the applicable edit files are not implemented by the first day of the second month of the quarter, the MHD is required to reprocess any claims processed with outdated edits once the updates are implemented.

Section 7 of the Medicaid NCCI Technical Guidance Manual limits access to the NCCI edit files to the MHD and allows the MHD to share the edit files with the MMIS contractor only if appropriate confidentiality agreements are in place. The manual requires that confidentiality agreements include the following elements to protect the confidentiality of the edit files: (1) limit disclosure to only those responsible for the implementation, (2) prohibit disclosure of confidential information to the public, (3) limit contractors' use of confidential information to implementation of the NCCI methodologies, (4) prohibit public disclosure of new, revised or deleted Medicaid NCCI edits prior to disclosure on the Medicaid NCCI webpage, (5) restrict implementation of new, revised, or deleted Medicaid NCCI edits prior to the first day of the calendar quarter, (6) restrict release of additional information for selected individual edits or limited ranges of edits to the discretion of the state Medicaid agency and, (7) impose penalties, up to and including the loss of contract, for violations of any confidentiality agreement relating to the use of the edit files.

NCCI edit files

The MHD has not fully implemented NCCI edit files in the MMIS as required.

Rather than quarterly implementation, the MHD through the MMIS contractor, implements the PTP edit files annually; and the MHD does not reprocess claims upon implementation of the edits. For example, the MMIS contractor implemented the PTP edit file for the quarter ended March 31, 2020, on January 29, 2020; and the MHD did not reprocess claims paid for the quarters ended June 30, 2019, September 30, 2019, and December 31, 2019, with the updated edits. MHD officials indicated the edit files are not implemented quarterly because the MMIS contract includes only a limited number of programming hours dedicated to mandated system changes and the contract is subject to state appropriations.

The MHD has not implemented any of the MUE edit files received. MHD officials indicated they believe implementation of the MUE edit files is not necessary because the MMIS includes edits for state-specific maximum quantities for each procedure code. However, the state-specific edits cannot replace the MUE edits because the state-specific edits could be more or less restrictive than the MUE edits.



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Confidentiality
agreements

The MHD did not ensure confidentiality agreements containing required elements were in place to protect the confidentiality of the edit files. The confidentiality agreements signed by the MMIS contractor and its employees did not include any of the seven elements required by the Medicaid NCCI Technical Guidance Manual.

Conclusion

In addition to noncompliance with 42 USC 1396b(r), the failure to fully implement the NCCI edits and reprocess claims paid with incorrect edits increases the risk that coding errors or irregularities will go undetected, and improper payments will be made. Also, without including the required elements in confidentiality agreements signed by the MMIS contractor and its employees, there is an increased risk of improper implementation, disclosure, and/or misuse of confidential NCCI information.

To ensure compliance with the NCCI requirements, the MHD should establish internal controls over NCCI edits. Rule 45 CFR Section 75.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

Recommendation

The DSS through the MHD strengthen controls over the NCCI requirements to ensure NCCI edits are fully implemented and reprocess claims paid when edits are not implemented timely, as required. In addition, the DSS should ensure confidentiality agreements contain all elements required by the Medicaid NCCI Technical Guidance Manual.

Auditee's Response

We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.

2020-003.
Medicaid and CHIP
MAGI-Based Participant
Eligibility

Federal Agency:	Department of Health and Human Services
Federal Program:	93.767 Children's Health Insurance Program
	2019 - 1905MO5021
	2020 - 2005MO5021
	93.778 Medical Assistance Program
	2019 - 1905MO5MAP and 1905MO5ADM
	2020 - 2005MO5MAP and 2005MO5ADM
State Agency:	Department of Social Services (DSS) - MO
	HealthNet Division (MHD) and Family Support
	Division (FSD)
Type of Finding:	Internal Control (Significant Deficiency) and
	Noncompliance
Questioned Costs:	\$1,928



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As noted in our previous audit,⁵ the DSS did not have sufficient controls to ensure compliance with the eligibility redetermination requirements of the Medical Assistance Program (Medicaid) and the Children's Health Insurance Program (CHIP) for participants whose eligibility is based on their Modified Adjusted Gross Income (MAGI), prior to suspension of the requirements in March 2020. Of the approximately 989,000 Medicaid and CHIP participants as of June 30, 2020, approximately 654,000 (66 percent) were MAGI-based participants.

To ensure MAGI-based participants continue to be eligible for benefits, 42 CFR Section 435.916 requires a redetermination of eligibility once every 12 months, or when circumstances affecting a participant's eligibility change. The regulation requires termination of benefits when a participant no longer meets eligibility requirements. On March 19, 2020, the eligibility redetermination and most termination requirements were temporarily suspended in response to the COVID-19 public health emergency and the suspension remained in effect through the end of the audit period. All validly enrolled participants on March 19, 2020, remained continuously enrolled except for participants who requested removal, relocated to another state, or died.

The Medicaid Eligibility Determination and Enrollment System (MEDES), implemented in January 2014, tracks eligibility information for MAGI-based participants, including redetermination due dates; and in some cases, performs redeterminations. Other redeterminations are performed manually by FSD eligibility specialists. Eligibility information is transferred from the MEDES into the Medicaid Management Information System (MMIS), the Medicaid claims payment system, nightly. MEDES operations have been problematic since implementation and manual overrides to individual cases to compensate for system errors and limitations were not identified and corrected after the system errors and limitations were resolved.

To test compliance with eligibility requirements in effect prior to suspension of certain requirements, we reviewed eligibility documentation for 60 MAGI-based participants enrolled during the period July 2019 to February 2020, of which 54 participants required a redetermination during that period. We identified 1 participant (2 percent) for which the DSS did not perform an eligibility redetermination as required. The participant was last determined eligible in September 2018, and a redetermination was required in September 2019. DSS officials indicated the redetermination was not performed due to system limitations. DSS officials explained there was a period of time when the MEDES was incorrectly closing some eligible cases before a

⁵See single audit reports at <<https://auditor.mo.gov/AuditReport/Reports?SearchLocalState=35>>, finding number 2019-005.



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redetermination could be performed. To prevent affected cases from being closed, DSS personnel manually override system controls. However, once these system limitations were corrected in June 2017, the DSS did not remove the previously-established system overrides, which prevented the system from identifying the cases as needing redeterminations. The participant became ineligible in January 2019 when he moved out of state. The DSS was notified of the move, but the DSS failed to terminate his benefits and close the case. Because the DSS did not perform an eligibility redetermination when required, the DSS did not identify the participant as ineligible. Medicaid capitation payments made during the year ended June 30, 2020, on behalf of the ineligible participant, totaled \$2,803. We question the federal share, or \$1,928 (68.78 percent).

The failure to implement adequate internal controls to ensure annual eligibility redeterminations are performed as required can result in Medicaid and CHIP payments being made on behalf of ineligible individuals, which are unallowable costs of the federal programs. Rule 45 CFR Section 75.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

Managed Care Program
audit

In an audit of the DSS Managed Care Program (State Auditor's Office Report No. 2020-088,⁶ issued in November 2020), we similarly disclosed significant internal control deficiencies related to MEDES limitations and weaknesses, and resulting noncompliance. Details of the findings, identified improper payments, and recommendations are included in that report.

Recommendation

The DSS through the MHD and the FSD strengthen internal controls over MAGI-based participant eligibility to ensure eligibility redeterminations are completed as required, once the COVID-19 public health emergency has expired and the suspended requirements are reinstated. In addition, the DSS should review and correct the eligibility and payments for the ineligible participant identified in this finding.

Auditee's Response

We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.

2020-004.
Adoption Assistance
Eligibility and Payments

Federal Agency:	Department of Health and Human Services (DHHS)
Federal Program:	93.659 Adoption Assistance
	2019 - G1901MOADP
	2020 - G2001MOADP

⁶See report at <https://app.auditor.mo.gov/Repository/Press/2020088_7166367580.pdf>.



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State Agency:	Department of Social Services (DSS) - Children's Division (CD) and Division of Finance and Administrative Services (DFAS)
Type of Finding:	Internal Control (Deficiency) and Noncompliance
Questioned Costs:	\$14,465

As similarly noted in our 6 previous audits⁷ of the Adoption Assistance program, the DSS made payments on behalf of ineligible children and did not have sufficient controls to prevent and/or detect certain unallowable payments. From the Adoption Assistance program, the CD made payments on behalf of 5 ineligible children with backdated subsidy agreements, and made an unallowable payment for an additional child. During the year ended June 30, 2020, the CD paid Adoption Assistance program benefits totaling about \$60 million for approximately 14,000 children.

The Adoption Assistance program assists families in adopting eligible children with special needs by providing subsidy payments to adoptive parents. To be eligible to receive benefits under the program, eligibility requirements outlined at 42 USC Section 673 must be met. Among other things, the DSS is required to enter into adoption subsidy agreements with adoptive parents who receive subsidy payments on behalf of the child. The nature of services to be provided and nonrecurring expenses to be paid must be stated in the subsidy agreement as required by 45 CFR Section 1356.40 and 45 CFR Section 1356.41. Subsidized costs may include maintenance, child care, and nonrecurring adoption expenses.

The subsidy agreement must be signed and in effect prior to or at the time of the final adoption decree per federal regulations and DSS policy. The DSS Child Welfare Manual Adoption Subsidy policy requires subsidy agreements be signed by both the adoptive parent(s) and the DFAS Director to be considered in effect. Subsidy agreements are established by case workers and reviewed by supervisors in the local offices. After the subsidy agreements are signed by the adoptive parent(s) and reviewed and approved by local office supervisors, the agreements are sent to the Central Office Procurement Unit (formerly the Contract Management Unit (CMU)) where the DFAS Director's (previously the CD Director's) signature is applied by Procurement Unit staff.

In previous years, the Director's signature was applied with a signature stamp but is now applied as an electronic signature.

To test compliance with these requirements, we reviewed eligibility and payment documentation for 60 children receiving Adoption Assistance.

⁷See single audit reports at <<https://auditor.mo.gov/AuditReport/Reports?SearchLocalState=35>>, finding numbers 2019-001, 2018-004, 2015-005, 2014-008, 2011-15, and 2009-14.



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Assistance payments totaling approximately \$264,900 were made on behalf of these children during the year ended June 30, 2020. We identified payments made on behalf of 5 children ineligible for Adoption Assistance benefits and an unallowable payment for 1 other child.

Backdated subsidy
agreements

For 5 cases with subsidy agreements prior to May 2008, the DSS did not maintain adequate documentation to support that the subsidy agreements were signed and in effect prior to or at the date of adoption because the CD Director's signature date was backdated.

For 4 of these cases, the date of the CD Director's signature precedes the adoptive parent(s)' signature date(s); and for 1 case, the date of the CD Director's signature precedes that of the Children's Services Worker, Circuit Manager, and Regional Director; indicating the CD Director's signature (and thus, the effective date of the agreement) was backdated. Although all signature dates were before the adoption date for each of these cases, because the CD Director's signature was backdated, we could not determine whether the subsidy agreement was signed and in effect prior to the adoption decree. CD officials indicated DSS policy prior to May 2008 allowed backdating of subsidy agreements by CMU personnel, and they backdated the agreements because of a backlog in processing and submitting them to the CMU. During the year ended June 30, 2020, payments totaling \$20,540 were made on behalf of these 5 children, for which there is not adequate documentation to support that the subsidy agreements were signed and in effect prior to or at the date of the adoption decree. We question the federal share, or \$14,087 (approximately 69 percent). Payments for these 5 children were charged to the Adoption Assistance program from July 2003 to June 2020.

In May 2008, the CD issued a policy memo prohibiting backdating of subsidy agreements. The subsidy agreements for all 5 cases were established prior to this directive. DHHS - Administration for Children and Families (ACF) decision letters regarding prior audit findings have required the DSS to pay back the costs associated with backdated subsidy agreements identified in the audits. Although it is likely additional children adopted prior to May 2008 are ineligible due to backdated subsidy agreements, recent decision letters stated the ACF does not expect the CD to identify and resolve the backdated subsidy agreements.

Unallowable assistance
payment

For 1 case, an unallowable assistance payment was claimed for an eligible child. For the month the child was adopted, November 2019, the CD paid and claimed both an Alternative Care payment of \$576 and an Adoption Assistance payment of \$622. We question the federal share, or \$378 (approximately 66 percent), for the unallowable Alternative Care payment.

The unallowable payment occurred because CD personnel did not follow policies and procedures related to children who have a change in placement,



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such as moving from the Alternative Care program to the Adoption Assistance program. The Family and Children Electronic System Payment Handbook requires CD personnel to update the placement in the system immediately upon change, and to review pending payments the following day to identify and correct any pending overpayments. Since these procedures were not performed as required, the overpayment occurred without detection. Ensuring this policy is followed for changes in placement can prevent unallowable costs. Rule 2 CFR Section 200.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

Recommendation

The DSS through the CD and the DFAS enforce policies and procedures regarding Adoption Assistance payments. The DSS should review and correct the eligibility and payments for the children identified in this finding.

Auditee's Response

We partially agree with the auditor's finding. Our Corrective Action Plan includes an explanation and specific reasons for our disagreement and any planned actions to address the finding.

Auditor's Comment

The DSS Corrective Action Plan states the DSS agrees with correcting the payments for the ineligible children and unallowable payments identified in this finding. The DSS disagrees that policies and procedures regarding Adoption Assistance eligibility determinations need to be enforced because the DSS implemented processes in fiscal year 2008 prohibiting backdating of subsidy agreements and continues to provide training regarding dating of subsidy agreements and allowable costs. However, as noted in the finding, children with backdated subsidy agreements are not eligible for Adoption Assistance program benefits and similar errors of noncompliance will continue until all children with backdated subsidy agreements age out of the program. Therefore, this finding is valid.

**2020-005.
Medicaid Developmental
Disabilities
Comprehensive Waiver
Per Diem Rates**

Federal Agency:	Department of Health and Human Services (DHHS)
Federal Program:	93.778 Medical Assistance Program 2019-1905MO5MAP and 1905MO5ADM 2020-2005MO5MAP and 2005MO5ADM
State Agency:	Department of Mental Health (DMH) - Division of Developmental Disabilities (DD)
Type of Finding:	Noncompliance
Questioned Costs:	\$173,694



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As noted in our prior 5 audit reports,⁸ the DD continued to pay historical per diem rates to providers for residential habilitation services provided to participants of the Home and Community Based Services (HCBS), Developmental Disabilities Comprehensive Waiver (Comprehensive Waiver) program, but did not retain adequate documentation to support these rates. As a result, the DD could not demonstrate some amounts paid were allowable costs of the Comprehensive Waiver program.

The DD with its six habilitation centers and five regional offices is responsible for the direct administration of various Medical Assistance Program (Medicaid)-funded HCBS programs for children and adults with disabilities, including the Comprehensive Waiver program. Various types of services are allowed under the waiver, including residential habilitation services provided to 1,638 participants in group homes and 5,460 participants served by individualized supported living (ISL) providers during the year ended June 30, 2020. Residential habilitation services include care, supervision, and skills training in activities of daily living, home management, and community integration. Providers are paid a per diem rate for each participant receiving these services, based on the individual's needs. Certain costs, such as room and board, are not allowed to be included in per diem rates under the waiver program. During the year ended June 30, 2020, per diem payments for group home services totaled approximately \$130 million, and per diem payments for ISL services totaled approximately \$660 million.

In October 2013, the DD began phasing in acuity-based per diem rates to replace historical rates for residential habilitation services, and renewed the Comprehensive Waiver in July 2016 to include the new rates. However, these acuity-based per diem rates were not fully phased in as of June 30, 2020. Payments at the historical per diem rates are expressed as a percentage of the acuity-based rates, but some of these rates exceed 100 percent of the acuity-based rates. For participants who received residential habilitation services during the year ended June 30, 2020, DD officials indicated the DMH paid acuity-based per diem rates for approximately 91 percent of the participants in group homes and approximately 59 percent of the participants in ISL placements, and historical per diem rates for the remaining 9 percent and 41 percent, respectively. DMH officials indicated the per diem rates for the remaining group homes are expected to be standardized when the Comprehensive Waiver is renewed in late 2021. A corrective action plan approved by the federal DHHS - Centers for Medicare and Medicaid Services

⁸See single audit reports at <<https://auditor.mo.gov/AuditReport/Reports?SearchLocalState=35>>, finding numbers 2019-007, 2018-014, 2017-017, 2016-006, and 2015-015.



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(DHHS-CMS), Division of Medicaid Field Operations - North in June 2019, stated the rates for ISL providers are planned to be implemented by 2024.

To test compliance with various Comprehensive Waiver program requirements, we tested 60 payments to service providers during the year ended June 30, 2020. Of these 60 payments, 27 were to ISL providers, and 10 were to group homes for habilitation services. The DD did not retain documentation to support the per diem rate, paid at a historical rate exceeding acuity-based rates, for 1 of the 10 group home habilitation service payments tested. The DD retained the group home individual plan of care and cost of living allowance (COLA) notices supporting some per diem rate increases. However, these documents did not show how the rate was originally determined or what costs were included in the per diem rate. The remaining 27 ISL and 9 group home payments were based on acuity-based per diem rates or historical rates that were less than or equal to acuity-based rates. Payments to a provider for habilitation services provided to the 1 participant during the year ended June 30, 2020, for which the historical per diem rate was not supported and exceeded the acuity-based rate, totaled \$258,550. We question the federal share, or \$173,694 (67.18 percent).

Audits performed by the DHHS - Office of Inspector General (DHHS-OIG), *Missouri Claimed Unallowable and Unsupported Medicaid Payments for Group Home Habilitation Services*, released in August 2015, and *Missouri Claimed Unallowable and Unsupported Medicaid Payments for Individualized Supported Living Habilitation Services*, released in March 2016, noted similar concerns with unsupported per diem rates for some group home payments and noted some ISL payments included unapproved and unallowable costs.

Payments to providers for those participants that have not been transitioned from the historical per diem rates to the acuity-based per diem rates, and at rates that exceed 100 percent of the acuity-based rates, are not adequately supported and documented as required by federal regulations. Similar errors of noncompliance will likely continue until all participants are transitioned to the acuity-based rate model.

Without proper documentation of the payment rates, the DD cannot demonstrate that payments based on these rates are proper and only include allowable costs. Rule 42 CFR Section 447.203(a) states, "[t]he agency must maintain documentation of payment rates. . . ." Rule 2 CFR Section 200.403(g) states costs must be adequately documented to be allowable. Also, the approved DD Comprehensive Waiver Program Application, Appendix I: Financial Accountability, section I-2(e), states "[r]ecords documenting the audit trail of adjudicated claims (including supporting documentation) are maintained by the Medicaid agency, the operating agency (if applicable), and providers of the waiver services for a minimum period of 3 years." Adequate



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documentation of habilitation services per diem rates is necessary to ensure compliance with the federal requirements related to the Comprehensive Waiver program and to ensure only allowable costs are included in the per diem rates.

Recommendation

The DMH through the DD continue to transition all per diem rates paid to providers for residential habilitation services provided under the Comprehensive Waiver program from historical rates to acuity-based rates and ensure documentation to support per diem rates is maintained as required.

Auditee's Response

We disagree with the auditor's finding. Our Corrective Action Plan includes an explanation and specific reasons for our disagreement.

Auditor's Comment

The DMH Corrective Action Plan states the DMH disagrees with the finding because all existing rates are now a factor of a rate study, the rate study serves as the documentation for all residential rates paid, and any other forms of documentation are irrelevant. However, as stated in the finding, payments to providers for any participants at historical per diem rates that exceed 100 percent of amounts calculated using the rate study are not adequately supported and documented, as required by federal regulations. Therefore, this finding is valid. Similar errors of noncompliance will likely continue until all participants are at or below 100 percent of the amounts calculated using the approved rate methodology.

2020-006.
CSFP Food Inventory

Federal Agency:	United States Department of Agriculture (USDA)
Federal Program:	10.565 Commodity Supplemental Food Program 2019 - 19CSFP 2020 - 20CSFP
State Agency:	Department of Health and Senior Services (DHSS) - Bureau of Community Food & Nutrition Assistance (BCFNA)
Type of Finding:	Internal Control (Significant Deficiency) and Noncompliance

The BCFNA did not establish adequate controls to ensure compliance with federal requirements regarding accountability of USDA-donated foods (USDA Foods) distributed through the Commodity Supplemental Food Program (CSFP). The BCFNA did not perform annual inventories of food bank storage facilities.

The DHSS contracts with 6 food banks to distribute USDA Foods to eligible low-income senior citizens. The food banks order food directly from the USDA, then distribute the food to food pantries. During the year ended June 30, 2020, the DHSS distributed USDA Foods valued at approximately \$8.4 million to the 6 food banks, through the CSFP.



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Rule 7 CFR Section 250.19(a) requires the maintenance of accurate and complete records with respect to the receipt, distribution/use, and inventory of USDA Foods; and provides the failure to maintain such records is considered prima facie evidence of improper distribution or loss of USDA Foods, and may result in a claim against the distributing agency for loss or misuse of USDA Foods. Rule 7 CFR Sections 247.28 and 250.12(b) require distributing agencies to conduct annual physical reviews of USDA Food inventories at all storage facilities, and reconcile physical and book inventories. The distributing agency must report donated food losses to the USDA - Food and Nutrition Service (FNS) and ensure restitution is made for such losses.

Each month, the food banks provide inventory information to the BCFNA including beginning inventory balances, units received, units disbursed, units disposed of, and ending inventory balances. BCFNA personnel reviewed this information, but did not perform physical inventories to verify the accuracy of the reported balances.

In addition to noncompliance with federal regulations, the failure to perform annual physical inventories, and reconcile the inventories to food bank inventory records, reduces the control and accountability over USDA Foods and increases the potential that loss, theft, or misuse will go undetected. Also, without effective internal controls over food bank inventories, the BCFNA cannot ensure complete and accurate inventory records are maintained. Rule 2 CFR Section 200.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

Recommendation

The DHSS through the BCFNA develop procedures to ensure annual physical inventories of USDA Foods at food bank storage facilities are performed, documented, and reconciled to food bank inventory records as required. In addition, discrepancies should be reported to the USDA-FNS as required.

Auditee's Response

We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.

2020-007. DPS-OTAG Cooperative Agreement Final Accounting

Federal Agency:	Department of Defense (DOD)
Federal Program:	12.401 National Guard Military Operations and Maintenance (O&M) Projects 2016, 2017, 2018, and 2019 - W912NS-16-2-1001 2018 and 2019 - W912NS-16-2-1002 2018 and 2019 - W912NS-16-2-1003 2018 and 2019 - W912NS-16-2-1004 2019 - W912NS-16-2-1005



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2019 - W912NS-16-2-1007
2019 - W912NS-16-2-1010
2019 - W912NS-16-2-1011
2018 and 2019 - W912NS-16-2-1014
2019 - W912NS-16-2-1017
2019 - W912NS-16-2-1021J
2018 and 2019 - W912NS-16-2-1021L
2019 - W912NS-16-2-1021S
2019 - W912NS-16-2-1022J
2019 - W912NS-16-2-1022S
2019 - W912NS-16-2-1023J
2019 - W912NS-16-2-1023S
2019 - W912NS-16-2-1024
2019 - W912NS-16-2-1040

State Agency: Department of Public Safety (DPS) - Office of the
Adjutant General (OTAG)
Type of Finding: Internal Control (Significant Deficiency) and
Noncompliance

The DPS-OTAG does not have adequate controls and procedures to ensure a final accounting and/or a written request(s) for extension is filed for each National Guard Military O&M Projects program cooperative agreement (CA) appendix as required. The DPS-OTAG expended approximately \$52.4 million in National Guard Military O&M Projects program funds during the state fiscal year ended June 30, 2020.

The DOD - National Guard Bureau (NGB) entered into a master cooperative agreement (MCA) with the DPS-OTAG to provide support to the Army and Air National Guard in minor construction, maintenance, repair or operation of facilities, and mission operational support to be performed by the state. The MCA consists of the agreement and an appendix for each functional area.

National Guard Regulation (NGR) 5-1, Chapter 11-10, requires the DPS-OTAG to provide the United States Property and Fiscal Office (USPFO) a final accounting of all funding and disbursements under each CA appendix within 90 days of the end of the federal fiscal year, or upon termination of the CA appendix, whichever is earlier. If unliquidated claims and undisbursed obligations will remain outstanding for 90 days or more after the close of the federal fiscal year, the DPS-OTAG is required to submit a request for extension that includes a detailed listing of all uncleared obligations and a projected timetable for their liquidation and disbursement. Subsequent extension requests must be submitted every 90 days while there are unliquidated claims or undisbursed obligations. Costs not disclosed in the extension requests are not eligible for reimbursement by the NGB.



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The DPS-OTAG is responsible for ensuring final accounting and extension requests are filed; however, the DPS-OTAG has not established procedures to monitor and ensure these documents are filed timely, as required. Instead, DPS-OTAG personnel indicated they rely on federal employees (CA program managers and the Grants Officer Representative) to identify when the final accounting or a written request for an extension is required. Our review of 4 CA appendices requiring extension requests during the state fiscal year ended June 30, 2020, identified 1 CA appendix (25 percent) for which the OTAG had not submitted an extension request in accordance with National Guard regulations. For this CA appendix, an extension request was due on March 1, 2020, but was not submitted to the USPFO until March 31, 2020.

To ensure compliance with National Guard regulations, the DPS-OTAG should establish internal controls over final accounting and extension requests. The failure to submit final accounting and extension requests as required could result in ineligible reimbursements, and/or federal agency sanctions or disallowances. Rule 2 CFR Section 200.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

Recommendation

The DPS through the OTAG establish controls and procedures to ensure a final accounting of all funding and disbursements and/or a written request(s) for extension is filed for each CA appendix in compliance with National Guard regulations.

Auditee's Response

We agree with the auditor's finding. Our corrective action plan includes our planned actions to address the finding.

Additional State Auditor's Reports

The Missouri State Auditor's Office regularly issues audit reports on various programs, agencies, and divisions of the state of Missouri. Audit reports may include issues related to the administration of federal programs. We reviewed the audit reports issued from April 2020 to April 2021 and the following report relates to a federal program.

Report Number	Report Name
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2020-088	Medicaid Managed Care Program
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All reports are available on the Missouri State Auditor's Office website: <http://auditor.mo.gov>.

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Summary Schedule of Prior Audit Findings

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The Uniform Guidance requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all audit findings included in the prior audit's Schedule of Findings and Questioned Costs. The schedule is also to report the status of findings included in the prior audit's Summary Schedule of Prior Audit Findings, except those that were corrected, no longer valid, or not warranting further action.

The Uniform Guidance requires the auditor to follow up on prior audit findings; perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings; and report, as a current year audit finding, when the auditor concludes the schedule materially misrepresents the status of any prior audit finding.



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Summary Schedule of Prior Audit Findings
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Michael L. Parson
Governor



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Commissioner

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Stacy Neal
Director

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

The Uniform Guidance requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all audit findings included in the prior audit's Schedule of Findings and Questioned Costs. The Schedule is also to report the status of findings included in the prior audit's Summary Schedule of Prior Audit Findings, except those that were corrected, no longer valid, or not warranting further action.

The attached documents are the Summary Schedule of Prior Audit Findings for the year ended June 30, 2020, and includes all findings from the audit for the Fiscal Year ended June 30, 2019, and certain findings from the audits for the Fiscal Years ended June 30, 2018, 2017, 2016, 2015, 2014, 2013, 2012, 2011, and 2010.

These documents were prepared by the applicable State agencies as noted with each prior year finding.



State of Missouri - Single Audit
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2020

2019-001. Adoption Assistance Eligibility and Payments

Federal Agency: Department of Health and Human Services
Federal Program: 93.659 Adoption Assistance
State Agency: Department of Social Services (DSS) - Children's Division (CD) and Division of
Finance and Administrative Services (DFAS)
Questioned Costs: \$17,600 (2019)
Similar Finding: 2018-004

DSS controls over eligibility and assistance payments were not sufficient to prevent and/or detect payments made on behalf of ineligible children and unallowable assistance payments. An adoption subsidy agreement was not signed and in effect prior to or at the date of adoption; and for some cases, the CD Director's signature date or the subsidy agreement effective date was backdated. Criminal background check results were not received until after the date of the subsidy agreement and adoption decree for a case; and a state-only contract was incorrectly coded and claimed to the Adoption Assistance program. In addition, the CD made a regular maintenance payment twice, for the same month; and a Guardian Ad-Litem payment was inappropriately claimed.

Recommendation:

The DSS through the CD and the DFAS strengthen and enforce policies and procedures regarding Adoption Assistance eligibility determinations and assistance payments. These procedures should ensure all adoption subsidy agreements are signed and in effect prior to the adoption, criminal background checks are obtained for all prospective adoptive parents, and payments are allowable. The DSS should review and correct the eligibility and payments for the children identified in this finding.

Status of Findings:

The DSS has modified the contract language on the current and the prior subsidy contracts to indicate the Department approval signature is the Authorized Signature of the Department of Social Services. Additionally, DSS continues to provide training and assistance to staff regarding adoption assistance agreement requirements and quality assurance reviews to ensure agreements have proper signatures and effective dates. The DSS reviewed and corrected applicable child and eligibility determinations in FACES to ensure accuracy. There continues to be ongoing training with IV-E Benefit Program Specialists of allowable assistance payments in accordance with IV-E regulations. The unallowable assistance payments identified in the SFY2019 Adoption Assistance review have been corrected and recouped in the FACES system.

Contact Person: Amy Martin and Jodi Lodewegen
Phone Number: (573) 526-8040; (816) 234-5694



State of Missouri - Single Audit
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2020

2019-002. Department of Social Services Public Assistance Cost Allocation Plan

Federal Agency: Department of Health and Human Services
Federal Program: 84.126 Rehabilitation Services Vocational Rehabilitation Grants to States
93.563 Child Support Enforcement
93.659 Adoption Assistance
93.667 Social Services Block Grant
State Agency: Department of Social Services (DSS) - Division of Finance and Administrative Services (DFAS)
Similar Finding: 2018-005A

The DFAS did not have a documented system of internal controls to ensure the AlloCAP system provided for accurate, allowable, and proper allocations in accordance with the proposed public assistance cost allocation plan (PACAP). In addition, the DFAS did not implement procedures to document each change made to the proposed PACAP or the AlloCAP system or approval of the changes, and did not document procedures to test the changes for accuracy and consistency with the proposed PACAP.

Recommendation:

The DSS through the DFAS implement internal controls and procedures over the PACAP and the AlloCAP system to ensure costs charged to federal programs are accurate, allowable, properly allocated, and consistent with the proposed and/or approved PACAP. Internal controls should be adequately documented and monitored for compliance with applicable requirements. These controls should include sufficiently detailed policies and procedures; documentation of the reason, justification, and approvals of changes to the proposed PACAP and the AlloCAP system; documented testing of system changes; and a complete log of all changes.

Status of Findings:

DSS Response: The DSS firmly disagrees with this finding/recommendation.

Audit Requirements for Federal Awards are covered under 2 CFR 200. Under section 200.516 subpart 7, auditors are required to indicate whether an audit finding represents an isolated instance or a systematic problem. Instances identified must be related to the universe and the number of cases examined and be quantified in terms of dollar value. The auditor should report whether the sampling was a statistically valid sample.

As noted in the audit finding, the sample selected included 17 cost centers allocated during the quarter ending June 30, 2019 and for every cost center examined, it was determined all costs were supported and allocated in accordance with the proposed Public Assistance Cost Allocation Plan (PACAP). No deviations were found in the tested sample to support that the DSS did not effectively design, implement, or put controls in place to prevent detection of non-compliance. In the prior year audit the sample selected included 14 cost centers allocated during the quarter ending March 31, 2018 and for every cost center examined, it was determined all costs were supported and allocated properly as well. Thus DSS has demonstrated consistently the system in place produces accurate results.

DSS offered additional cost pools for sampling; however the SAO audit crew conveyed, as those programs were not in the scope of the SWSA, a sample from grants outside of the scope would not be taken and reviewed.



State of Missouri - Single Audit
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2020

Since results of the tested sample supports the Department's position, the DSS has provided sufficient evidence to demonstrate internal controls and procedures to ensure costs charged to federal programs are accurate, allowable, and properly allocated. Therefore DSS disagrees with the finding as 100% of the sample taken was accurate and compliant with federal requirements. Additionally DSS further disagrees with the finding as it is based on grants not sampled in this audit.

Effective October 1, 2017, the DSS transitioned from utilizing an indirect cost rate methodology allocated manually on a spreadsheet to implementing a PACAP to directly allocate through cost pools which is allocated systematically in a proprietary cost allocation system. Implementation of a thoroughly documented PACAP coupled with the AlloCAP system supports that DSS has strengthened internal controls and procedures. Cost Allocation Services (CAS) requires DSS to document quarterly changes in a specific format, consisting of submission of summary of changes in Section III of the PACAP as well as submitting the PACAP in track change format from the previous version. DSS has been in compliance with this requirement each quarter, which was demonstrated through the documentation provided to the SAO audit crew. Additionally, the DSS has provided documented evidence to support the internal controls and procedures over PACAP and AlloCAP which includes but is not limited to: (1) the Chief Financial Officer and the Assistant Chief Financial Officer sign the internal approval sheet of PACAP changes prior to submission and the Chief Financial Officer signs each formal PACAP submission; (2) the Cost Allocation Manager submits PACAP narrative and a summary of quarterly changes to the Grants Unit to assist the Grants Unit in ensuring that AlloCAP matches the PACAP narrative exactly; (3) the AlloCAP manual outlines procedures for the quarterly cost allocation process; (4) the AlloCAP quarterly preparation is documented on grant approval tracking sheets with signatures from the Grants Unit Manager, Assistant Chief Financial Officer, and Chief Financial Officer each quarter prior to grant claiming; and (5) reports are produced directly from the AlloCAP system showing the allocation methodology matches the PACAP as submitted quarterly. Specifically the Chart of Accounts reports produced from AlloCAP from present quarter compared to prior quarter document the changes were in accordance with the submitted PACAP.

The DSS' internal controls were and continue to be a component of the successful implementation of the PACAP and AlloCAP system in order to ensure accuracy and compliance with federal requirements as supported by the sample results reviewed under this audit.

DSS had a conversation regarding the prior year finding with the prior year audit crew. Although DSS disagreed with the prior finding, DSS was willing to consider further steps to implement if these steps would provide a greater comfort level. The signature page was discussed and implemented in addition to the current adequate process as requested.

Corrective action planned is as follows: Not applicable

Contact Person: Kristen Pattrin
Phone Number: (573)751-2426



State of Missouri - Single Audit
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2020

2019-003. CSBG and CSE Program Subrecipient Risk Assessments

Federal Agency: Department of Health and Human Services
Federal Program: 93.563 Child Support Enforcement (CSE)
93.569 Community Services Block Grant (CSBG)
State Agency: Department of Social Services (DSS) - Division of Finance and Administrative Services (DFAS) and Family Support Division (FSD)

The DSS did not prepare and document risk assessments for subrecipients of the CSBG and CSE programs to determine the nature, timing, and extent of monitoring procedures.

Recommendation:

The DSS through the DFAS and the FSD develop controls and procedures to ensure evaluations of each CSBG and CSE program subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward are performed, documented, and used for monitoring decisions as required by federal regulations.

Status of Finding:

Child Support Enforcement (CSE) created a risk assessment tool and completed documentation of risk assessments in April 2020. The Community Services Block Grant (CSBG) created a preliminary risk assessment tool and completed documentation of certain risks in June 2020. CSBG will continue to refine its risk assessment tool and incorporate additional areas of risk in accordance with Uniform Guidance and national CSBG best practices.

Contact Person: John Ginwright and Kimberley Sprenger
Phone Number: 573-751-4995 and 573-522-8779



State of Missouri - Single Audit
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2020

2019-004. CSBG Program Reporting

Federal Agency: Department of Health and Human Services
Federal Program: 93.569 Community Services Block Grant (CSBG)
State Agency: Department of Social Services (DSS) - Division of Finance and Administrative Services (DFAS)

The DSS did not have adequate procedures for preparation of the annual CSBG program federal financial report (SF-425), and as a result, amounts on the interim SF-425 report were misstated for the federal fiscal year ended September 30, 2018 (FFY18) grant. On the FFY18 grant interim SF-425 report, the DFAS reported unliquidated obligations as the total unspent FFY18 grant award of \$11.6 million rather than the total unpaid FFY18 contract amounts of \$3.8 million. By incorrectly reporting unliquidated obligations as the unspent FFY18 grant award, the DFAS overstated unliquidated obligations and understated the resulting unobligated balance at September 30, 2018, by about \$7.8 million.

Recommendation:

The DSS through the DFAS establish controls and procedures to ensure CSBG program federal financial reports are accurately prepared in accordance with federal requirements. In addition, the DSS should review, revise, and resubmit previously submitted inaccurate federal reports.

Status of Finding:

DSS Response: The DSS disagrees with this finding. In accordance with the DSS' 12/21/2018 response letter to the Administration for Children and Families (ACF) CSBG Missouri State Assessment Draft Monitoring Report, the accounting methodology employed for drawing and disbursing the CSBG award funds to eligible entities was based on the "first-in, first-out" approach. While the DSS contended the accounting records and methodologies were in compliance with the general terms and conditions of the grant and 45 CFR 75.309(a)(b), it acknowledged ACF's request to discontinue the "first-in, first-out" approach. On 6/26/2019 following issuance of the ACF CSBG Missouri State Assessment Final Monitoring Report, the DSS again acknowledged ACF's request to discontinue use of the "first-in, first-out" accounting method and confirmed the work being completed with the Community Action Agencies and other internal actions to affect the change that was implemented on October 1, 2019. As such, the difference between records referenced in the finding is due to the accounting methodology employed for drawing and disbursing CSBG award funds to eligible entities during the referenced time period.

Additionally, on September 30, 2020, the DSS awarded a contract for an independent and objective audit to be conducted on the FFY 2016 CSBG grant award.

Corrective action planned is as follows: Not applicable. The DSS disagrees with this finding and does not plan to resubmit the previously submitted FFY 18 federal reports.

Contact Person: Kristen Pattrin
Phone Number: (573) 751-2426



State of Missouri - Single Audit
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2020

2019-005. Medicaid and CHIP MAGI-Based Participant Eligibility

Federal Agency: Department of Health and Human Services
Federal Program: 93.767 Children's Health Insurance Program
 93.778 Medical Assistance Program
State Agency: Department of Social Services (DSS) - MO HealthNet Division (MHD) and
 Family Support Division (FSD)
Questioned Costs: \$2,832

The DSS did not have sufficient controls to ensure compliance with eligibility redetermination requirements of the Medical Assistance Program (Medicaid) and the Children's Health Insurance Program (CHIP) for participants whose eligibility is based on their Modified Adjusted Gross Income (MAGI). In addition, the DSS did not have sufficient controls to ensure the eligibility status was updated in the Medicaid Management Information System (MMIS), the Medicaid claims payment system, when participants were determined to be ineligible for benefits. The DSS did not perform the required eligibility redeterminations for some participants and a system error prevented a participant's case from being closed in the MMIS.

Recommendation:

The DSS through the MHD and the FSD strengthen internal controls over MAGI-based participant eligibility to ensure eligibility redeterminations are completed as required and that participants' eligibility statuses in the MMIS are accurate. In addition, the DSS should review and correct the eligibility for the ineligible participant identified in this finding.

Status of Finding:

The DSS is in the process of developing a monthly report to identify overdue annual reviews. To address accuracy in the MMIS, in August 2020 the DSS implemented a Continuous Case Improvement review on MAGI cases targeting the findings of this audit. The DSS will develop training and guidance for staff when needs are identified. The DSS completed the action to close the eligibility case noted in the recommendation in March 2020.

Contact Person: Heather Atkins
Phone Number: 573-751-4269



State of Missouri - Single Audit
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2020

2019-006. Medicaid Nursing Facility Audits

Federal Agency: Department of Health and Human Services
Federal Program: 93.778 Medical Assistance Program
State Agency: Department of Social Services (DSS) - MO HealthNet Division (MHD)

The MHD did not establish adequate internal controls to ensure audits of financial records of nursing facilities participating in the Medical Assistance Program (Medicaid) were conducted as required. The MHD did not establish a plan for providing periodic audits of cost reports or other provider financial information of participating providers, and only a few cost report audits were performed in recent years. In addition, the MHD did not ensure required independent financial audit reports were received for any of the facilities that began participating in the Medicaid program during the previous 2 years.

Recommendation:

The DSS through the MHD establish and enforce a plan for periodic audits of cost reports or other financial information of nursing facilities and ensure independent audits are obtained in accordance with the State Plan.

Status of Finding:

DSS partially agrees with the finding.

DSS agrees the State Plan language should be reviewed and updated. However, Attachment 4-19D (or TN00-18) Findings and Assurances that the State Auditor references in the finding is not part of Missouri's State Plan.

The DSS disagrees with the remainder of the findings. The Findings and Assurances that outlined procedures to collect uniform cost reports and the periodic audit of financial and statistical records was an annual assurance and finding required until the Boren Amendment and its corresponding regulations were repealed by the Balanced Budget Act of 1997. The purpose of the Boren Amendment was to require the State Medicaid Agency to consider the costs of efficient and economic providers in setting rates. In considering the costs of the efficient and economic providers, the State Medicaid Agency was required to collect uniform cost reports and audit financial and statistical records of the providers, among other requirements. Once the Boren Amendment was repealed, the costs of efficient and economic providers did not need to be considered in setting rates. The Findings and Assurances that the State Medicaid Agency provided each year were no longer required after 2000, and were no longer considered part of the State Plan. The DSS will submit a State Plan Amendment to remove references related to the provisions of the Boren Amendment by the end of October 2020.

The finding states that MHD is not fulfilling the requirement of periodic auditing of providers' financial and statistical records; however, MHD provided a list of financial and statistical records that it audits or reviews, which in addition to cost reports, includes provider credit balance reports, Certificate of Need (CoN) reports, and NFRA cycle reports.

The Auditor's report stated that MHD performed 0 cost report audits in 2019. MHD provided supplemental documentation of 5 cost report audits before the finding was complete; however, these audits were not reflected in the finding.



State of Missouri - Single Audit
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2020

In the Auditor's report it is documented that MHD did not receive independent audits in 2019 for new facilities established in the past two years. MHD received independent audits from two facilities in FY2019. Of the remaining new facilities that entered the nursing facility program in the last two years, the independent audits are not due until 2020/2021.

MHD has contracted with an outside vendor to perform audits of the nursing facility cost reports to assist with changes that resulted from new legislation. The contractor will collect the cost reports from the providers and ensure the cost reports are complete and submitted on a timely basis. In addition, the vendor will ensure the independent audits are received according to the State Plan.

MHD has worked with the outside vendor throughout SFY 2020 to successfully implement the nursing facility cost reporting functions for over 500 nursing facilities with the contractor. MHD has had regular communication with the contractor, providing input, reviewing information, and providing approvals of various documents and steps. MHD worked with the contractor to develop a mechanism to electronically collect, maintain, and transfer cost report data; ensure providers were informed of and had training for the new cost report processes; develop the audit guide or Agreed Upon Procedures (AUP); develop the Audit Adjustment Report (AAR); and, audit the cost reports. As part of the cost report collection procedures, the contractor has staff dedicated to reviewing the documents that have been submitted and will send an email to the provider requesting any missing information. Upon MHD's approval of the AUP and AAR, the contractor audit staff began performing audits of the 2019 cost reports on May 7, 2020.

Contact Person: Rebecca Rucker
Phone Number: 573-751-5663



State of Missouri - Single Audit
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2020

2019-007. Medicaid Developmental Disabilities Comprehensive Waiver Per Diem Rates

Federal Agency: Department of Health and Human Services
Federal Program: 93.778 Medical Assistance Program
State Agency: Department of Mental Health (DMH) - Division of Developmental Disabilities (DD)
Questioned Costs: \$244,757 (2019)
Similar Findings: 2018-014, 2017-017, 2016-006, and 2015-015

The DD continued to pay historical per diem rates to providers for residential rehabilitation services provided to participants of the Home and Community Based Services, Developmental Disabilities Comprehensive Waiver (Comprehensive Waiver) program, but did not retain adequate documentation to support these rates. As a result, the DD could not demonstrate some amounts paid were allowable costs of the Comprehensive Waiver Program.

Recommendation:

The DMH through the DD continue to transition all per diem rates paid to providers for residential habilitation services provided under the Comprehensive Waiver program from historical rates to acuity-based rates and ensure documentation to support per diem rates is maintained as required.

Status of Findings:

The Centers for Medicare and Medicaid Services (CMS) has notified the Division that it is suspending a disallowance for this finding, as it did with the previous year's finding 2018-014, pending completion of a corrective action plan that has been approved for the Division of Developmental Disabilities. The result of the corrective action plan will be to align rates paid to providers with the approved rate methodology for this service.

Contact Person: Bryan Connell
Phone Number: (573)751-8041



State of Missouri - Single Audit
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2020

2019-008. MVC SEFA

Federal Agency: Department of Veterans Affairs
Federal Program: 64.015 Veterans State Nursing Home Care
State Agency: Missouri Veterans Commission (MVC)

The MVC's controls and procedures related to the preparation of the schedule of expenditures of federal awards (SEFA) were not sufficient; and as a result, expenditures reported on the MVC SEFA submitted to the Office of Administration - Division of Accounting (DOA) for inclusion in the statewide SEFA for the year ended June 30, 2019, were misstated.

Recommendation:

The MVC implement controls and procedures to prepare and submit an accurate SEFA to the DOA.

Status of Finding: Corrective Action was taken

Contact Person: Terressa Sherlock
Phone Number: 573-522-1405



State of Missouri - Single Audit
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2020

FS2019-001. Department of Social Services Financial Reporting Controls

State Agency: Department of Social Services (DSS)

The DSS - Division of Finance and Administrative Services (DFAS) did not have adequate controls and procedures over financial reporting of federal grant accounts receivables. As a result, the accounts receivable data submitted to the Office of Administration - Division of Accounting (DOA) for inclusion of *Missouri Comprehensive Annual Financial Report* (Annual Report) for the year ended June 30, 2019, was misstated.

Recommendation:

The DSS through the DFAS implement controls and procedures to prepare and submit accurate accounts receivable reports to the DOA.

Status of Finding:

The DSS disagrees with this finding. The Department has internal controls and procedures in place to prepare and submit accurate accounts receivable reports to the Division of Accounting. In fact, the accounts receivable balance was correct as originally reported.

Although the department did revise the SFY 2019 accounts receivable report after submission and upon discussion with the SAO, the department's original position, in reporting the accounts receivables as received after August (or as a deferred inflow for reporting purposes) was a more conservative approach for the financial statements. Additionally, the DSS does view this as a difference of opinion in how this information is captured, as a revenue versus as a deferred inflow.

The department does and continues to submit accurate accounts receivable reports to the Division of Accounting.

Corrective action plan is as follows: Not applicable.

Contact Person: Kristen Pattrin
Phone Number: 573-751-2426



State of Missouri - Single Audit
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2020

FS2019-002. Department of Natural Resources Capital Asset Controls

State Agency: Department of Natural Resources (DNR)

The DNR did not recently perform and document complete annual physical inventories of state park capital assets.

Recommendation:

The DNR ensure complete physical inventories of capital assets are performed annually, documented, and reconciled to the statewide accounting (SAM II) system.

Status of Finding: Corrective actions were taken as stated in the State Auditor's Office Report 2020-010 titled State of Missouri Comprehensive Annual Financial Report on Internal Controls, Compliance, and Other Matters Year Ended June 30, 2019.

Contact Person: Cindy Luebbering _____

Phone Number: (573) 751-1117 _____



State of Missouri - Single Audit
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2020

2018-007. Child Care Payments

Federal Agency: Department of Health and Human Services
Federal Program: 93.575 Child Care and Development Block Grant
93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund
State Agency: Department of Social Services (DSS) - Children's Division (CD) and Family Support Division (FSD)
Questioned Costs: \$586 (2018)
Similar Findings: 2017-010, 2016-002A, 2015-002, 2014-005, 2013-009, 2012-11A&B, 2011-14A, and 2010-16A

DSS controls over Child Care Development Fund (Child Care) subsidy provider payments were not sufficient to prevent and/or detect improper payments to child care providers. The DSS had only limited procedures to monitor payments to providers, and overpayments were made to some providers.

Recommendation:

The DSS through the CD and the FSD continue to review, strengthen and enforce policies and procedures regarding Child Care subsidy provider payments. These procedures should include sufficient monitoring of provider payments and follow up on errors identified.

Status of Findings:

The Child Care Business Information Solution (CCBIS) will replace paper attendance records and will capture attendance electronically. This will allow for greater control of attendance tracking, invoicing, and monitoring for provider compliance. The CCBIS was fully implemented as of the end of SFY 2020.

Claims have been entered or adjustments have been made for agreed upon unallowable costs.

Contact Person: Marianne Dawson
Phone Number: (573) 522-2294



State of Missouri - Single Audit
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2020

2018-009. Foster Care Case Management Contract Payment Reviews

Federal Agency: Department of Health and Human Services
Federal Program: 93.658 Foster Care - Title IV-E
State Agency: Department of Social Services (DSS) - Children's Division (CD) and Division of Finance and Administrative Services (DFAS)
Questioned Costs: \$172

The DFAS did not establish adequate internal controls to ensure certain Foster Care assistance payments to foster care case management (FCCM) contractors were allowable and adequately supported.

Recommendation:

The DSS through the CD and the DFAS strengthen monitoring controls and procedures over FCCM contractor payments to ensure costs claimed to the Foster Care program as assistance payments are allowable and adequately supported. Detailed reviews of data submitted by the FCCM contractors should include reviews of foster care payment rates and supporting documentation.

Status of Finding:

The DSS disagrees with this recommendation.

The Foster Care payment was allowable as the child was IV-E eligible and in a reimbursable placement. The rate paid should have been slightly less due to the child's age. This occurred due to timing of system changes with the FCCM and is a unique instance. Based on the finding, the selected sample population of \$271,000 included 60 items of which \$50,700 and 9 children correspond to FCCMs. The sample identified \$266 (\$172 federal share) of questioned costs pertaining to FCCMs which results in a potential deviation of 0.10% of the total and 0.52% corresponding to FCCMs and is deemed by the DSS to be immaterial. In addition to the immateriality of questioned costs, the DAB upheld that FCCMs are a contractor of the DSS pursuant to decision 2681. In accordance with the DAB decision, the DSS will not request documentation from FCCMs for review that would be required of a subrecipient as doing so would be imposing extraneous requirements of contractors. As evidenced by the sample tested under this audit, the DSS has demonstrated sufficient monitoring controls and procedures over FCCM contractor payments to ensure accuracy and compliance with federal requirements.

Additionally, child placement and IV-E eligibility are not uploaded to the system by the vendor. Placement and eligibility for all children in the care of Children's Division are housed in the same area of the system regardless of internal versus external case management.

Payment data for children case managed by a FCCM is uploaded to the state's system. Once payments are uploaded, the data runs through case management and eligibility code to determine the payment fund to assign. The system is programmed to only allow a IV-E Foster Care claim if the child is determined to meet Title IV-E eligibility criteria and is in an allowable placement to Title IV-E. Therefore, payments for foster care could only be claimed to the grant if the child was in a foster home setting where a family would receive a payment to meet the needs of the child(ren) in their care and if both the child and the placement were eligible.

Contact Person: Kristen Pattrin
Phone Number: 573-751-2542



State of Missouri - Single Audit
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2020

2018-010. TANF Work Participation Sanctions

Federal Agency: Department of Health and Human Services
Federal Program: 93.558 Temporary Assistance for Needy Families (TANF)
State Agency: Department of Social Services (DSS) - Family Support Division (FSD)
Questioned Costs: \$171

The FSD did not have adequate controls to ensure TANF program recipients who failed to meet work participation requirements were sanctioned. The FSD's procedures to monitor subrecipients responsible for referring TANF program recipients to the FSD for failure to meet work participation requirements were not sufficient; and as a result, a recipient was not sanctioned and continued to receive full benefits.

Recommendation:

The DSS through the FSD continue to review, strengthen, and enforce controls to ensure TANF program recipients who fail to meet work participation requirements are sanctioned as required, or referred to the FSD for exemption.

Status of Finding:

The DSS disagrees with this audit finding. Although it is important to continue to review, strengthen, and enforce controls regarding TANF work participation sanctions, the DSS asserts the amounts referenced in this finding are immaterial. Regarding the immateriality, there was an error rate of less than 2% regarding the costs under review and an error rate of 5% regarding the cases under review.

The DSS agrees that internal controls are imperative to reducing errors and has successfully implemented controls to ensure clients are timely sanctioned. While the TANF regulations do not provide a threshold or an acceptable error rate, this is below what is required in other programs.

Contact Person: Jeriane Jaegers-Brenneke
Phone Number: (573) 751-1078



State of Missouri - Single Audit
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2020

2018-011. TANF Subrecipient Risk Assessments

Federal Agency: Department of Health and Human Services
Federal Program: 93.558 Temporary Assistance for Needy Families (TANF)
State Agency: Department of Social Services (DSS) - Division of Finance and Administrative Services (DFAS) and Family Support Division (FSD)

The DSS did not prepare risk assessments for some TANF program subrecipients to determine the nature, timing, and extent of monitoring procedures. DFAS and FSD subrecipient monitoring procedures were not based on documented risk assessments.

Recommendation:

The DSS through the DFAS and the FSD strengthen controls and procedures to ensure evaluations of each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward are performed and used for monitoring decisions as required by federal regulations.

Status of Finding:

The DSS continues to perform risk based monitoring of subrecipients in accordance with Uniform Guidance. In addition, DSS has developed a standardized process to document risk assessments performed and is working to implement this process across the department.

Contact Person: Alicia Kolb
Phone Number: 573-751-2432

State of Missouri - Single Audit

Corrective Action Plans

Year Ended June 30, 2020

The Uniform Guidance requires the auditee to prepare a Corrective Action Plan (CAP) for each finding reported in the Schedule of Findings and Questioned Costs. The CAPs were prepared by the management of the applicable state agencies.



State of Missouri - Single Audit
Corrective Action Plans
Year Ended June 30, 2020

Michael L. Parson
Governor



Sarah H. Steelman
Commissioner

State of Missouri
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Stacy Neal
Director

CORRECTIVE ACTION PLANS

The State of Missouri's Office of Administration, Division of Accounting respectfully submits the following Corrective Action Plans for the findings related to the Statewide Single Audit for fiscal year ended June 30, 2020. Each Corrective Action Plan was prepared by the State agency noted.



State of Missouri - Single Audit
Corrective Action Plans
Year Ended June 30, 2020

**State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2020**

State Agency: Department of Revenue (DOR)

Audit Finding Number: FS2020-001 DOR Financial Reporting Controls

Name of the contact person

Responsible for corrective action: Julie Ruetters

Anticipated completion date for corrective action: June 30, 2021

Corrective action planned is as follows:

The Department of Revenue took corrective action following the State Auditor's Office notification of the finding with the motor vehicle sales tax accounts receivable reports reported to the Office of Administration - Division of Accounting (DOA), and restated and resubmitted the motor vehicle sales tax accounts receivable reports for fiscal years ended June 30, 2019 and 2020. The Department of Revenue will also be evaluating and performing a detailed review of the future data extracted from the system; and, developing a new methodology for reporting the allowance for uncollectible accounts receivables going forward.



State of Missouri - Single Audit
Corrective Action Plans
Year Ended June 30, 2020

**State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2020**

State Agency: Department of Social Services (DSS)

Audit Finding Number: FS2020-002 – DSS Financial Reporting Controls

Name of the contact person responsible for corrective action: Tara Giordano

Anticipated completion date for corrective action: June 30, 2021

Recommendation: The DSS through the DFAS implement controls and procedures to prepare and submit accurate accounts payable reports to the DOA.

DSS Response: The DSS agrees with this finding. The DSS had a transition of staff during the timeframe for completing the accounts payable reports. DSS is currently in the process of developing and formalizing written policies and procedures for preparing accounts payable reports. New team members responsible for report preparation will receive training by the Accounts Payable Manager or their designee.

Regarding the supervisory review, the review occurred and it was determined the accounts payable report was within a reasonable range of a normal submission.

Corrective action planned is as follows: As noted above, the DSS is currently taking measures to develop and formalize written policies and procedures for future accounts payable reporting.



State of Missouri - Single Audit
Corrective Action Plans
Year Ended June 30, 2020

**State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2020**

State Agency: Department of Social Services (DSS) – MO HealthNet Division (MHD)

Audit Finding Number: 2020-001 – Medicaid Nursing Facility Cost Report Audits

Name of the contact person responsible for corrective action: Rebecca Rucker

Anticipated completion date for corrective action: Not Applicable

Recommendation: The DSS through the MHD develop and implement procedures to monitor and ensure the contractor completes periodic audits of cost reports of nursing facilities in accordance with the State Plan.

DSS Response: DSS partially agrees with this finding.

The DSS disagrees that a plan for periodic audits and procedures, as well as a plan for monitoring the contractor, had not been developed. The DSS through MHD established the plan and procedures during SFY 2020. MHD worked closely with the contractor to develop the processes for the contractor to collect the cost reports electronically, create a data base for the nursing facility cost report data, and worked with the contractor in the development and approval of the audit guide. SFY 2020 was devoted to the development and implementation of the plan and processes for the contractor to conduct the periodic audits. MHD worked with the contractor throughout the development and implementation stages, including the review and approval of various processes and documents, therefore monitoring the contractor in SFY 2020.

MHD agrees with the portion of the finding to ensure that periodic audits are completed. Even though audits were started in SFY 2020, no audits were completed by June 30, 2020 due to the amount of time it took to get all the processes in place for the new contractor, as noted above, and due to the Public Health Emergency (PHE). During the PHE, sections of the nursing facility regulation relating to cost report submission due dates and the withholding of payments for late cost report submissions were suspended (13 CSR 70-10.015, (10)(A)5. and 6.).

The agency does not agree with the recommendation and does not believe that corrective action is required. Explanation and specific reasons are as follows:



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Since the plans and procedures are now established, audits will be completed in accordance with the agreed upon schedule with the contractor going forward and therefore, no further corrective actions need to be taken. MHD will work with the contractor to determine the appropriate cost reports to audit. MHD, through the contractor, does not expect that it will always audit all cost reports for a given cost report year, but may do a sample of approximately 20%-30% of the total cost reports.

MHD would like to address some issues related to the findings described in the SAO's Schedule of Findings and Questioned Costs draft report:

Specific to the statements in the finding pertaining to the Findings and Assurances, MHD disagrees that the Findings and Assurances are part of the approved State Plan. If the Findings and Assurances were given to the SAO as part of the approved State Plan, it was included in error. The approved State Plan includes the pages that describe the policy and reimbursement for the nursing facility program. The Findings and Assurances were additional information that CMS used to review in conjunction with the State's cover letter that included the standard funding questions, the 179 Transmittal Form, and any other Requests for Additional Information (RAI) in approving proposed pages amending the State Plan. With the repeal of the Boren Amendment, the Findings and Assurances were no longer required to be submitted. MHD has discussed this with CMS and they indicated that the Findings and Assurances are not part of the State Plan.



State of Missouri - Single Audit
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**State of Missouri
Single Audit
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Year Ended June 30, 2020**

State Agency: Department of Social Services (DSS) – MO HealthNet Division (MHD)

Audit Finding Number: 2020-002 – Medicaid National Correct Coding Initiative Finding

Name of the contact person responsible for corrective action: Kim Johnson, Nanci Nikodym, and Holly Hern

Anticipated completion date for corrective action: July 1, 2022 estimated

Regarding the anticipated completion date, updates to address this finding require changes to the Medicaid Management Information System (MMIS). These system changes are substantial. MHD anticipates the implementation date of the changes to be July 2022, barring any unforeseen issues.

Recommendation: The DSS through the MHD strengthen controls over the NCCI requirements to ensure NCCI edits are fully implemented and reprocess claims paid when edits are not implemented timely, as required. In addition, the DSS should ensure confidentiality agreements contain all elements required by the Medicaid NCCI Technical Guidance Manual.

DSS Response: DSS agrees with the auditor's finding. The Corrective Action Plan includes planned actions to address the finding. The MO HealthNet Division (MHD) will fully implement National Correct Coding Initiative (NCCI) edits. One of the components to fully implement NCCI edits is to update the edits on a quarterly basis. System work will be needed to complete this task. Once completed, the NCCI edits will be updated quarterly and claims will be reprocessed.

Another component to fully implement NCCI edits is to follow the medically unlikely edits (MUE) provided by the Centers for Medicare and Medicaid (CMS). This is similar to the current MHD maximum quantity. Currently MHD partially follows MUEs. There are maximum quantities that differ from the MUEs. System work will also be needed to complete this task.

In addition, MHD worked with the MMIS fiscal agent to update the existing confidentiality agreement required by all employees/contractors to include new requirements covering NCCI file edits confidentiality. This change was put into



State of Missouri - Single Audit
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place on March 15, 2021; therefore, no additional corrective action is needed for this portion of the finding.



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**State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2020**

State Agency: Department of Social Services (DSS) – MO HealthNet Division (MHD) and Family Support Division (FSD)

Audit Finding Number: 2020-003 – Medicaid and CHIP MAGI-Based Participant Eligibility

Name of the contact person responsible for corrective action: Heather Atkins

Anticipated completion date for corrective action: September 1, 2021, or upon expiration of requirements suspended due to the Public Health Emergency

Recommendation: The DSS through the MHD and the FSD strengthen internal controls over MAGI-based participant eligibility to ensure eligibility redeterminations are completed as required, once the COVID-19 public health emergency has expired and the suspended requirements are reinstated. In addition, the DSS should review and correct the eligibility and payments for the ineligible participant identified in this finding.

DSS Response: The DSS agrees with the finding. Missouri Eligibility Determination and Enrollment System (MEDES) functionality to complete annual redeterminations was not complete until 6/2018. Prior to full implementation, MEDES was unable to complete systematic auto renewals and population of required pre-populated review forms. Since full implementation in 2018, FSD has strengthened controls as the system has been updated to automatically initiate the annual eligibility redetermination process. DSS staff will continue to strengthen controls and monitor the process to ensure eligibility redeterminations in MEDES are completed as required, once the COVID-19 public health emergency (PHE) has expired and the suspended requirements are reinstated. Additionally, the DSS has taken actions to close the eligibility case noted in the recommendation. DSS will also correct the payments for the ineligible participant noted in the recommendation.

The questioned costs identified in this finding are \$1,928, federal share. The total computable amount is \$2,803 which is .00009% of the SFY 2020 Medicaid expenditures of approximately \$3.1 billion for the MAGI population.

It should also be noted that the SAO reviewed 60 ABD participants enrolled during the period of July 2019 to February 2020 and no errors were found.



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Corrective action planned is as follows: The DSS has developed a monthly report to identify overdue reviews. Upon the expiration of the PHE, the DSS will begin analyzing the reports to determine if additional policy or system updates are necessary and start the process of removing the previously-established system overrides on cases with an override to allow the system to identify the cases needing redeterminations.



State of Missouri - Single Audit
Corrective Action Plans
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**State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2020**

State Agency: Department of Social Services (DSS) – Children’s Division (CD)
and Division of Finance and Administrative Services (DFAS)

Audit Finding Number: 2020-004 – Adoption Assistance Eligibility and Payments

Name of the contact person
responsible for corrective action: Amy Martin and Jodi Lodewegen

Anticipated completion date for corrective action: April 30, 2021

Recommendation: The DSS through CD and the DFAS enforce policies and procedures regarding Adoption Assistance payments. The DSS should review and correct the eligibility and payments for the children identified in this finding.

DSS Response: The DSS partially agrees with this finding.

The DSS agrees with correcting the payments for the children identified in this finding. The questioned costs of \$14,465 out of the annual \$44 million federal share claim will be returned on the March 2021 quarterly report filed no later than April 30, 2021. Since 97% of the questioned costs were due to action taken before the 2008 policy change, this is not indicative of current caseload or practices.

The DSS disagrees with strengthening and enforcing policies and procedures regarding Adoption Assistance eligibility determinations. The Department implemented new processes in FY 2008 regarding backdating subsidy agreements as stated in prior audit responses. Additionally, as noted by the SAO, DHHS – Administration for Children and Families (ACF) has issued decision letters regarding this matter. The DSS continues to provide new worker and refresher trainings to adoption assistance staff regarding adoption assistance agreement requirements and quality assurance reviews to ensure service start dates of the agreement are as of or after the Director’s signature on the agreement and ensuring start dates are on or prior to the date of adoption to assure eligibility for IV-E funds. The DSS continues provide training to IV-E Benefit Program Specialists on reviewing adoption assistance payments to ensure they are allowable. Additionally, DSS has internal steps in place to ensure agreements have proper signatures and effective dates.



State of Missouri - Single Audit
Corrective Action Plans
Year Ended June 30, 2020

**State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2020**

State Agency: Department of Mental Health

Audit Finding Number: 2020-005 Medicaid Developmental Disabilities
Comprehensive Waiver Per Diem Rates

Name of the contact person
Responsible for corrective action: Bryan Connell

Anticipated completion date for corrective action: Not applicable

The agency does not agree with the audit finding and believes that a corrective action is not required. Explanation and specific reasons are as follows:

Although some rates are at a level established prior to the rate methodology change, as stated the last two years, all existing rates are now a factor of the rate study and therefore any other forms of documentation are irrelevant. The rate study serves as the documentation for all residential rates paid. The Division of Developmental Disabilities is under a corrective action plan (CAP) with the Centers for Medicare and Medicaid Services (CMS) that requires the division to standardize its Individualized Supported Living rates according to the current approved rate methodology (which is based on the rate study) by July 1 2024.



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**State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2020**

State Agency: Missouri Department of Health and Senior Services

Audit Finding Number: 2020-006 Commodity Supplemental Food Program
(CSFP) Food Inventory

Name of Contact Person responsible for Corrective Action Plan: Gail Ponder,
Senior Program Specialist

Anticipated Date for Completion of Corrective Action: Fall 2021

Corrective Action Plan is as follows:

The DHSS agrees with the auditor's finding.

Through clarifying correspondence with USDA, Missouri was notified in June 2020 of this requirement. As a result of the COVID-19 outbreak in the spring of 2020, the CSFP program was not allowed to complete this requirement as food banks were not allowing outside individuals into their facilities due to the potential threat of COVID-19.

The DHSS Corrective Action Plan (CAP) includes our planned actions to address the finding as follows:

The USDA and CSFP staff have discussed these requirements. As a result of these discussions, CSFP will perform the required inventory reviews during the summer and fall of 2021.

CSFP staff will continue to work with the USDA regarding any questions about the regulations and the completion of the physical inventory of the food banks. A spreadsheet will be developed prior to conducting the first inventory. CSFP staff will request that USDA review and approve the spreadsheet to verify information to be captured will satisfy federal regulations. CSFP staff will add an annual physical inventory requirement to the CSFP Policy and Procedures Manual.



State of Missouri - Single Audit
Corrective Action Plans
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**State of Missouri
Single Audit
Corrective Action Plan
Year Ended June 30, 2020**

State Agency: Department of Public Safety, Office of the Adjutant General

Audit Finding Number: 2020-007 DPS-OTAG Cooperative Agreement Financial Accounting

Name of the contact person

Responsible for corrective action: Nick Humphrey

Anticipated completion date for corrective action: April 2021

Corrective action planned is as follows: DPS-OTAG will implement internal controls and procedures for ensuring final accounting and extension requests are filed timely through regular monitoring of Cooperative Agreement (CA) appendices to identify upcoming lapses in completion of final accounting of all funding and disbursements or for extension request.



Nicole Galloway, CPA

Missouri State Auditor

FOLLOW-UP REPORT ON AUDIT FINDINGS

City of Parma

Report No. 2021-023

May 2021

auditor.mo.gov

City of Parma

Follow-Up Report on Audit Findings

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NICOLE GALLOWAY, CPA
Missouri State Auditor

To the Honorable Mayor
and
Members of the Board of Aldermen
City of Parma, Missouri

We have conducted follow-up work on audit report findings contained in Report No. 2020-038, *City of Parma* (rated as Poor), issued in July 2020, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings for which follow up is considered necessary, and inform the city about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
 - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
 - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
 - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
 - Not Implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

As part of the AFTER work conducted, we reviewed documentation provided by the City Clerk and held discussions with the Mayor and a Board member to verify the status of implementation for the recommendations. Documentation provided by the city included Board meeting minutes, financial records, and other pertinent documents. This report is a summary of the results of this follow-up work, which was substantially completed during March and April 2021.

Nicole R. Galloway, CPA
State Auditor

City of Parma

Follow-Up Report on Audit Findings

Status of Findings

1. **Misappropriated Monies** From April 14, 2015, through April 16, 2019, monies totaling at least \$115,582 were misappropriated from the city. Payroll overpayments totaling \$43,620 were made to the Mayor, City Clerk, and Water Supervisor, and improper withdrawal and payments totaling \$39,238 were made by/to the Mayor, City Clerk, Water Supervisor, and Alderman Wofford's business. Improper purchases totaling \$25,680 were made by the Mayor, City Clerk, and Water Supervisor, and the purchaser of some items was unknown. Improperly recorded utility payments totaling \$533 and utility adjustments totaling \$4,625 were applied to the accounts of the Mayor, the Water Supervisor, Alderman Wofford, Alderwoman Jones, and a church, and we estimated \$1,886 of additional improper utility adjustments were made to their accounts during periods that records were not available.

In addition, the Mayor and City Clerk falsified Board meeting minutes and financial reports, and the list of bills prepared for Board meetings by the City Clerk were incomplete and inaccurate. Most of these inaccurate financial reports prepared for Board meetings were reviewed and signed by the Mayor.

The State Auditor's Office (SAO) was notified on April 17, 2019, of fires that destroyed most of city hall and the city's computers, some city records, and the Mayor's home. Ongoing investigations into the fires were being conducted by the New Madrid County Sheriff's office.

Recommendation

The Board of Aldermen continue to work with law enforcement officials regarding criminal prosecution of the payroll overpayments, improper withdrawal and payments, improper purchases, improperly recorded utility payments and improper adjustments, and falsified records; and take the necessary actions to obtain restitution.

Status

In Progress

In November 2020, the Prosecuting Attorney of New Madrid County filed felony criminal charges against the former Mayor, the former City Clerk, and the former Water Supervisor. The former Mayor and the former City Clerk were charged with two counts of receiving stolen property and two counts of forgery. The former Water Supervisor was charged with one count of receiving stolen property. All three cases are still ongoing as of April 2021. The Board of Aldermen indicated it will continue to work with law enforcement officials regarding criminal prosecution and will take the necessary actions to obtain restitution.

-
2. **Oversight, Annual Audits, and City Code and Ordinances** The Board did not establish adequate oversight or obtain annual audits as required by state law. City code and ordinances also needed improvement.



City of Parma
Follow-up Report on Audit Findings
Status of Findings

2.1 Oversight and segregation of duties

The Board did not establish adequate segregation of duties or supervisory reviews over the various financial accounting functions performed by the Mayor and City Clerk.

Recommendation

The Board of Aldermen segregate accounting duties to the extent possible and implement appropriate reviews and monitoring procedures.

Status

In Progress

The Board indicated it reviews vendor invoices and approves all checks monthly before disbursement, with the exception of payroll since it is paid weekly. All disbursements, including payroll, are listed on the city's profit and loss report, which is presented to the Board for review at each monthly meeting. However, the Board does not document its review and approval of the invoices or the profit and loss report, but Board members indicated they will start signing the invoices and the monthly profit and loss report.

The City Treasurer reconciles bank statements monthly. The Board is given a fund balance report for review at each meeting. As of the April 2021 Board meeting, bank statements are now presented to the Board at Board meetings.

Utility spreadsheets prepared by the City Clerk are presented to the Board for review each month; however, utility reports generated from the utility system were not presented for the Board's review. The City Clerk indicated reports generated from the utility system will be provided to the Board going forward.

2.2 Annual audits

The city did not obtain annual audits as required, and city officials did not know when the last audit of city finances occurred.

Recommendation

The Board of Aldermen obtain annual audits of the waterworks and sewerage system as required by state law.

Status

In Progress

The City Clerk indicated no annual audits of the waterworks and sewerage system have been completed or are scheduled to be completed. The City Clerk indicated this will be discussed at the next Board meeting.

2.3 City code and ordinances

The Board had not complied with city code and had not established or updated city code or ordinances as appropriate. Monthly Board meetings were frequently canceled by the Mayor or not held in compliance with City Code and Board meeting minutes were not located for several monthly Board meetings. The city also did not have ordinances establishing the compensation of city officials and employees and did not establish or update city codes/ordinances for changes in various city procedures. The Mayor appointed an Alderwoman to serve on the Board; however, she was not a



City of Parma
Follow-up Report on Audit Findings
Status of Findings

resident of the city for one year preceding her appointment as required by city code.

Recommendation

The Board of Aldermen update city code as procedures change, establish the compensation of city officials and employees by ordinance, and ensure compliance with city code.

Status

In Progress

The Board has held monthly meetings and maintained meeting minutes for each meeting for the past 6 months except for February 2021, which was canceled due to inclement weather. In addition, documentation showing all Board members were residents of the city for one year preceding appointment/election is maintained by the City Clerk.

The city does not have ordinances establishing the compensation of city officials and employees. The city has not established or updated ordinances regarding payments for utility services or weekly pay periods; however, the Board did adopt new personnel policies that address probationary periods, working with relatives, overtime, holidays, and paid vacations. The City Clerk indicated changes to ordinances will be discussed at the next Board meeting.

3. Disbursements and Bond Requirements

Controls and procedures over disbursements needed improvement, and the city did not fund and maintain account balances in accordance with bond requirements.

3.1 Board review and approval process

The City Clerk did not provide bank statements, a complete and accurate list of bills, complete and accurate financial information, or monthly utility reports to the Board for review at monthly meetings. Board members indicated they did not review bank statements. The list of bills provided to the Board for review and approval was not compared to invoices and actual checks written. Board members did not review invoices, several payments were made with no supporting documentation, checks were often issued out of numerical sequence, and documentation of the receipt of goods or services on the invoices was not required. The Board and City Clerk also failed to monitor the city's cash balance and the city incurred overdraft fees.

Recommendation

The Board of Aldermen review bank statements monthly and properly monitor bank account balances to avoid bank fees. The Board should also ensure an accurate and complete monthly list of bills is prepared and compared to invoices and checks written. In addition, the Board should ensure invoices are adequately reviewed and checks are issued in numerical sequence, and require documentation of receipt of goods and/or services prior to payment of invoices.



City of Parma
Follow-up Report on Audit Findings
Status of Findings

Status

Implemented

The Board is given a fund balance report for review at each meeting. As of the April 2021 Board meeting, bank statements are now presented to the Board at monthly meetings. The Board indicated it approves all checks before disbursement, with the exception of payroll since it is paid weekly. The City Clerk prints the checks and presents them to the Board along with the vendor invoices for review each month. All disbursements, including payroll, are listed on the city's profit and loss report, which is presented to the Board for review at each monthly meeting. Our comparison of the February 2021 financial report to actual checks written and invoices showed the report provided to the Board was complete and accurate. Our review of the February 2021 bank statements for several accounts showed that checks were issued in numerical sequence and no overdraft fees were charged to the city. We also reviewed vendor invoices and noted employee signatures documenting the receipt of goods and/or services were on the invoice.

3.2 Bond requirements

The Mayor and City Clerk did not fund and maintain account balances in accordance with bond requirements.

Recommendation

The Board of Aldermen ensure compliance with funding requirements of bond agreements.

Status

Implemented

The city is currently making monthly deposits of \$229 into a Debt Service Reserve (Savings) account as required by the 2009 bond requirements. As of February 28, 2021, the account had a balance of \$4,457. The city will continue making the \$229 monthly payment until it reaches the required (fully funded) balance of \$27,480.

3.3 Excessive and
unauthorized transfers

The Mayor and/or City Clerk made excessive and unauthorized transfers between various bank accounts. These transfers from restricted monies to other accounts allowed improper disbursements to occur and not be detected.

A review of the city's bank statements indicated 423 transfers were made between bank accounts, and 88 of these transfers were for amounts less than \$1,000. The majority of these transfers were not approved by the Board and inappropriately made from various restricted accounts.

Recommendation

The Board of Aldermen monitor and reduce the number of transfers made between bank accounts, and ensure transfers are not prohibited by state law.



City of Parma
Follow-up Report on Audit Findings
Status of Findings

Status

Implemented

We reviewed the February 2021 bank statements and financial activity and noted the Board had reduced the number of transfers made between accounts to only those necessary and appropriate. All transfers are listed on the profit and loss report that is presented and reviewed by the Board at monthly meetings.

3.4 Conflicts of interest

The Board did not adequately monitor city activities for conflicts of interest.

- The city paid \$6,000 to Fry Maxx Janitorial Service, a business owned by the City Clerk's husband, and paid \$2,100 to the City Clerk's husband without properly soliciting bids as required by state law. The city also paid \$600 to Frye's Chillin and Grillin Barbeque, another business owned by the City Clerk's husband, to provide catering services without soliciting bids.
- The city paid \$558 to Alderman Wofford's auto body shop on November 9, 2018, and \$1,092 on January 8, 2019, without properly soliciting bids as required by state law. The city also paid Alderman Wofford's auto body shop \$3,411 from April 2016 through April 2019 without properly soliciting bids. In addition, the city paid the Mayor's mother (who is also Alderman Wofford's wife) for decorations for main street and city hall without soliciting bids.

Recommendation

The Board of Aldermen refrain from entering into business transactions with related parties unless such services or transactions are properly bid in accordance with state law.

Status

Implemented

The City Clerk indicated the city has not entered into business transactions with any Board member or employee of the city. Our review of the February 2021 bank statements and financial activity did not show any payments made to Board members or city employees, except for normal payroll and reimbursement of expenses.

3.5 Questionable and unnecessary purchases

Numerous questionable, unreasonable, and/or unnecessary purchases were made totaling \$6,221. Some of these purchases were made using the city's Walmart credit card and some of the disbursements were made by city check.

Recommendation

The Board of Aldermen continue to work with law enforcement officials regarding criminal prosecution of personal, unsupported, and excessive purchases and take the necessary actions to obtain restitution. The Board should also ensure all disbursements are necessary and prudent uses of public funds.



City of Parma
Follow-up Report on Audit Findings
Status of Findings

Status

In Progress

The Board of Aldermen is continuing to work with law enforcement officials regarding criminal prosecution of personal, unsupported, and excessive purchases and is waiting to take the necessary actions to obtain restitution once the criminal cases are concluded. In addition, the Board indicated it is ensuring disbursements are necessary and prudent uses of public funds by providing more oversight over disbursements and implementing stronger controls over reimbursements. For example, the city canceled the city's Walmart credit card and now reimburses employees for expenses after invoices/receipt slips are submitted. Our review of February 2021 invoices did not identify any personal, unsupported, or excessive purchases.

3.6 Untimely payments

The Board did not ensure some bills were paid timely resulting in late fees and finance charges. As of April 16, 2019, 72 invoices totaling \$54,220 were outstanding over 30 days, including \$1,536 of late fees and finance charges due. Based on records maintained by the City Clerk, as of March 1, 2020, the city still owed \$5,956 of the \$54,220 due.

Recommendation

The Board of Aldermen ensure all invoices are paid timely.

Status

Implemented

As of March 11, 2021, the city still owes one vendor \$1,311, and has agreed to make monthly payments. We reviewed all vendor invoices for February 2021, and no late fees or penalties were assessed and/or paid by the city.

3.7 Fuel use

The city did not maintain mileage and fuel logs. As a result, fuel use was not reconciled to fuel purchases. The amount of fuel purchased at local gas stations appeared excessive. The city issued 498 checks to local gas stations typically in whole dollar amounts ranging from \$10 to \$80 totaling \$22,955, and the city issued an average of 26 checks a month to the local gas stations.

Recommendation

The Board of Aldermen ensure a documented periodic reconciliation of fuel purchased to fuel used is performed with any significant differences investigated.

Status

Implemented

The City Clerk reconciles fuel used to fuel purchases and investigates significant differences. Fuel use logs are maintained for the city's bulk fuel tanks, and fuel is no longer being purchased at local gas stations.

4. Payroll and Related
Matters

Significant improvement over payroll controls and procedures was needed.



City of Parma
Follow-up Report on Audit Findings
Status of Findings

4.1 Payroll taxes and unreported compensation

The City Clerk did not timely file and remit various payroll taxes, and as a result, the city was assessed over \$114,000 in past due taxes, interest, and penalties.

- The City Clerk did not timely file 941 forms and remit applicable payroll taxes to the Internal Revenue Service (IRS).
- The City Clerk did not timely file and remit applicable payroll taxes to the Missouri Department of Revenue (DOR).
- The City Clerk did not timely file quarterly contribution and wage reports and remit unemployment taxes to the Missouri Department of Labor and Industrial Relations, Division of Employment Security.

Also, some of the payroll overpayments, and most of the improper payments identified in MAR finding number 1 were not subject to payroll tax withholdings and were not included on the employees' W-2 forms.

Recommendation

The Board of Aldermen establish procedures to ensure all compensation is properly reported and payroll taxes are properly withheld and remitted to the appropriate taxing entities timely. In addition, the Mayor's, City Clerk's, and Water Supervisor's W-2 forms should be amended as appropriate.

Status

In Progress

The city has paid the balance of all past due taxes owed to the IRS, but has not paid past due interest and penalties totaling \$26,205. However, the city filed an appeal with the IRS to forgive the interest and penalties due. In addition, the city has paid all past taxes and interest and penalties due to the DOR and Division of Employment Security.

We reviewed payroll records for February 2021, and determined compensation was properly reported and payroll taxes were properly withheld and timely remitted to the appropriate taxing entities. The Board indicated it reviews a disbursement report each month to ensure payroll taxes are remitted each month to the IRS, DOR, and Division of Employment Security. The City Clerk indicated the Board plans to amend the W-2 forms for the Mayor, City Clerk, and the Water Supervisor once the criminal cases are concluded.

4.2 Payroll advances/loans

The Mayor and City Clerk issued payroll advances/loans to employees totaling \$5,400 in violation of the Missouri Constitution. Payroll deductions totaling \$1,225 were withheld from subsequent checks leaving an outstanding balance of \$4,175.

Recommendation

The Board of Aldermen discontinue the practice of providing payroll advances to employees. The Board should continue to work with law



City of Parma
Follow-up Report on Audit Findings
Status of Findings

enforcement officials regarding criminal prosecution of the unpaid payroll advances and take the necessary actions to obtain restitution.

Status

In Progress

The City Clerk indicated payroll advances to employees have been discontinued. We reviewed payroll reports for the first quarter of 2021, and no payroll advances/loans were made. In addition, the Board is continuing to work with law enforcement officials regarding criminal prosecution of the unpaid payroll advances and is waiting to take action to obtain restitution once the criminal cases are concluded.

**4.3 Timesheets/cards and
leave records**

Timesheets/cards were not prepared by some city employees and timesheets/cards prepared by other employees were not retained or located at city hall. In addition, compensatory time/overtime hours worked were not consistently documented on payroll records for some employees. Leave records were also not maintained for city employees.

Recommendation

The Board of Aldermen ensure timesheets/cards are prepared, retained, and properly signed and approved, and leave records are maintained.

Status

Implemented

During our review of February 2021 payroll transactions, we noted timesheets/cards were prepared and signed by each employee and approved and retained by the City Clerk. Leave records were maintained for each employee.

**4.4 Personnel policies and
files**

The city did not have personnel policies to address timesheets/cards, leave records, hours of work, and how overtime and compensatory time was to be calculated. In addition, the city did not compensate employees for overtime in compliance with FLSA requirements. Personnel files for most employees were also not located at city hall, and documentation of salary amounts and/or rates of hourly pay were not available.

Recommendation

The Board of Aldermen adopt detailed personnel policies, ensure compliance with the FLSA, and maintain personnel files for all city employees.

Status

In Progress

The Board revised the city's personnel policies on August 13, 2020, to address leave records, hours of work, and how overtime and compensatory time is calculated. The personnel policy does not address timesheets/cards; however, the Board indicated it plans to update the personnel policy to address timesheets/cards. Currently, timesheets/cards are being signed by the employees and reviewed by the City Clerk. We reviewed payroll transactions



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for February 2021, and noted employees were compensated for overtime in compliance with FLSA requirements. In addition, salary amounts and/or rates of hourly pay are included in the personnel files, and personnel files of all city employees were located at city hall during a visit to the city in March 2021.

4.5 Questionable payroll payments

Questionable payroll payments were made to the City Clerk for vacation leave and compensatory time/overtime, and to the Water Supervisor for overtime.

Recommendation

The Board of Aldermen ensure reviews of payroll records are performed to ensure the propriety of payroll payments, and review the questionable payroll payments and consider working with law enforcement officials regarding criminal prosecution of the questionable payments.

Status

In Progress

The Board indicated it now reviews a report of all disbursements, including payroll, at each monthly meeting to ensure there are no questionable payments. We reviewed the first quarter of 2021 payroll transactions and noted no questionable payroll payments made to employees. The Board also indicated it is continuing to work with law enforcement officials regarding criminal prosecution of the questionable payments.

4.6 Garnishments

The City Clerk failed to garnish wages and remit child support garnishments withheld to the Missouri Department of Social Services (DSS) Family Support Payment Center as required.

Recommendation

The Board of Aldermen ensure compliance with court orders by withholding garnishments from wages when required and paying monies withheld to the applicable party.

Status

In Progress

We reviewed the first quarter payroll report for 2021, and noted the city was making weekly disbursements to the Family Support Payment Center in compliance with court ordered garnishment withholdings. The Board consulted with legal counsel and decided to delay taking action regarding child support withheld from a past employee's wages until after the criminal cases are concluded.

5. Utility System Controls and Procedures

Utility system controls and procedures needed improvement.

5.1 Adjustments

Improper adjustments were made or were likely made to the utility accounts of the Mayor, Water Supervisor, Alderman Wofford, Alderwoman Jones, and a church. The adjustments were made without obtaining independent



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approval or maintaining adequate documentation to support the reason for the adjustments.

Recommendation

The Board of Aldermen ensure all adjustments are independently approved and supporting documentation is retained.

Status

Implemented

The City Clerk prepares a monthly reconciliation of amounts billed to amounts collected, amounts adjusted, and amounts delinquent on a spreadsheet and presents this spreadsheet to the Board for review each month. If adjustments need to be approved before the monthly Board meeting, the City Clerk will contact Board members for prior approval, and the Board will formally approve the adjustments at the next Board meeting. For example, in February 2021, large water leaks occurred due to cold weather, and a \$5,886 adjustment to water bills was approved by the Board on March 5, 2021.

5.2 Utility reconciliations

City personnel did not prepare proper reconciliations related to utility services.

Recommendation

The Board of Aldermen ensure monthly reconciliations are performed of amounts billed to amounts collected and delinquent accounts, and of gallons of water billed to gallons pumped, and investigate significant differences.

Status

Partially Implemented

The City Clerk prepares a monthly reconciliation of amounts billed to amounts collected, amounts adjusted, and amounts delinquent on a spreadsheet and presents this spreadsheet to the Board for review each month.

A monthly reconciliation of total gallons of water billed to gallons of water pumped cannot be prepared because the control panel reporting the gallons pumped is broken. The City Clerk indicated the cost to repair the panel is expensive; therefore, there is no immediate plan to repair it.

5.3 Utility deposits

Refundable utility deposits held in the Water and Sewer Deposit Escrow bank account were not accounted for properly. The City Clerk and former City Collector did not keep a listing of deposits held and were not tracking deposits. On October 4, 2019, the estimated liability for water meter deposits totaled \$22,710. However, the Water and Sewer Deposit Escrow bank account only had a balance of \$2,525 and the Water/Sewer/Garbage bank account only had a balance of \$1,662, resulting in an estimated shortage of \$18,523.



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Recommendation	The Board of Aldermen ensure a list of utility deposits is prepared and reconciled to the balance of deposits held monthly and promptly investigate any differences.
Status	In Progress The city has established a separate bank account for current utility deposits on hand, and the City Clerk reconciles the balance in the account to the utility system monthly. The City Clerk also maintains a list of customers who made utility deposits in previous years. Due to the financial condition of the city, the city has not been able to set aside money for all these deposits. The Board indicated as the financial condition of the city improves, it will ensure the utility deposit account is properly funded for all deposits.
5.4 Sales tax	The City Clerk did not file returns with the DOR or remit sales taxes collected related to water services provided, which totaled \$9,650.
Recommendation	The Board of Aldermen ensure sales taxes collected are reported and remitted timely.
Status	Implemented The city has paid the balance of all past due sales tax and penalties and interest owed. The Board indicated it reviews and approves the disbursement of sales taxes to the DOR before each disbursement is made from the Water/Sewer/Garbage bank account.
6. Budgets and Financial Reporting	The city did not prepare annual budgets, file annual financial reports timely, or publish semiannual financial statements in compliance with state law.
6.1 Budgets	Neither the Board nor the City Clerk prepared budgets for the 2 years ended June 30, 2019. There was no evidence in Board meeting minutes indicating a budget was adopted and approved for these 2 years.
Recommendation	The Board of Aldermen prepare budgets that contain all information required by city code and state law.
Status	Partially Implemented A city budget was prepared for the year ended June 30, 2021. However, the budget did not include all the required elements. The budget document did not include a budget message, actual or budgeted amounts for the 2 preceding years, the actual beginning and estimated ending cash balance for each fund, or a budget summary.



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6.2 Financial reporting	Neither the Board nor the City Clerk submitted a financial report to the SAO as required by state law for the year ended June 30, 2018. As a result, fines totaling \$47,500 were imposed. The DOR reduced the city's sales and use tax distributions each year as partial payments, and the city owed \$44,199 to the DOR as of January 31, 2020.
Recommendation	The Board of Aldermen submit annual financial reports to the State Auditor's Office as required by state law.
Status	Implemented The city timely submitted annual financial reports for the years ended June 30, 2019, and 2020, to the SAO as required by state law.
6.3 Published financial statements	The City Clerk did not prepare and publish financial statements for the 4 years ended June 30, 2018, as required by city code and state law.
Recommendation	The Board of Aldermen ensure publication of the city's semiannual financial statements as required by city code and state law.
Status	Implemented The semiannual financial statement for the period ending December 31, 2020, was prepared and posted on the city's bulletin board at city hall. We observed this posting during a visit to the city in March 2021.
7. Electronic Data Security	Controls over some city computerized applications were not sufficient to prevent unauthorized access, and sufficient plans and processes were not in place for recovering systems and data.
7.1 User identifications and passwords	The Mayor, City Clerk, and former City Collector shared the user identification and password for the city's utility software application, allowing them access to all utility functions.
Recommendation	The Board of Aldermen require unique user identifications for each software application and require passwords remain confidential and be changed periodically.
Status	Implemented The City Clerk, City Treasurer, and Administrative Assistant each have a unique user identification for each software application. According to the City Clerk, passwords are changed every 3 months.
7.2 Contingency plan and backup data	The city had not developed a formal, written contingency plan for resuming normal business operations and recovering computer systems and data in the



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event of a disaster or other extraordinary situations. While city personnel indicated they backed up electronic data periodically, the backup data was stored on-site at city hall. As a result, both the computers and backup data were destroyed during a fire.

Recommendation

The Board of Aldermen develop a formal, written contingency plan that is periodically tested, evaluated, and updated as needed. The Board should also store backup data in a secure off-site location.

Status

In Progress

A formal, written contingency plan has not been developed. The City Clerk indicated this will be discussed at the next Board meeting. The city is storing backup data in a secure off-site location. The utility system is backed up by the utility system software provider and city computers are backed up to "the cloud" (i.e., electronically off-site) daily.



Nicole Galloway, CPA

Missouri State Auditor

City of Excelsior Springs

Report No. 2021-022

May 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the City of Excelsior Springs

Financial Condition	The Golf Fund and Airport Fund are in poor financial condition and have reported operating losses the last several years. Deficit cash balances have been avoided for both funds by receiving advances from the General Fund. These advances, as of September 30, 2020, have accumulated to \$978,676 in the Golf Fund and \$69,294 in the Airport Fund. Storage rates at the airport are not supported by a cost study or other documentation. The City Council budgeted deficit cash balances of \$465,190 and \$61,345 for the Golf and Airport Funds, respectively, for the year ended September 30, 2020. The airport facility has several hangars and a building no longer used for airport operations. While the golf course and airport provide benefits to city residents and the General Fund has an adequate financial condition, the city should take steps to minimize losses in these funds.
Allocations and Restricted Funds	The Finance department provided no documentation to support monthly transfers made to the General Fund from 13 other restricted funds for the allocation of administrative and other indirect costs. A total of \$448,388 was transferred from various funds to the General Fund, but city personnel could not explain how these amounts were determined or provide support for the amounts allocated to the various funds.
Cash Handling Controls and Procedures	Improvement is needed in the handling of fees collected at the Finance, Parks and Recreation, and Public Works departments; golf course; and Community Center. Controls over non-monetary adjustments posted to the golf course accounting system need improvement.
Disbursements	The city has not solicited bids for information technology services since approximately 2000, and trash services since 2007. The city did not solicit competitive quotations for other products or services purchased during the year ended September 30, 2019. The city's procedures to account for fuel use at the golf course are not adequate.
Utilities	The city improperly records penalties for late payments of water, sewer, and trash bills to the General Fund, instead of the Water, Pollution Control, and Refuse Funds, and the revenue from the penalties was not used for allowable purposes. Controls over non-monetary adjustments posted to customer utility accounts need improvement.

Sunshine Law

Some issues discussed in closed meetings were not allowable under the Sunshine Law and the City Council does not review and approve closed meeting minutes. The Council does not prepare meeting minutes for most Council work sessions, and city personnel do not maintain adequate records of requests for records to show compliance with state law.

In the areas audited, the overall performance of this entity was Fair .*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

City of Excelsior Springs

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the Honorable Mayor
and
Members of the City Council
City of Excelsior Springs, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit the City of Excelsior Springs. We have audited certain operations of the city in fulfillment of our duties. The city engaged RSM US LLP, Certified Public Accountants (CPAs), to audit the city's financial statements for the year ended September 30, 2019. To minimize duplication of effort, we reviewed the CPA firm's audit report. The scope of our audit included, but was not necessarily limited to, the year ended September 30, 2019. The objectives of our audit were to:

1. Evaluate the city's internal controls over significant management and financial functions.
2. Evaluate the city's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

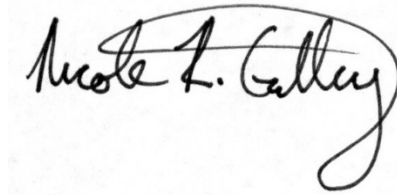
Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the city, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal control that is significant to the audit objectives and assessed the design and implementation of such internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the city's management and was not subjected to the procedures applied in our audit of the city.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Excelsior Springs.

An additional report, No. 2020-020, *Seventh Judicial Circuit, City of Excelsior Springs Municipal Division*, was issued in April 2020.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Senior Director:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	Todd M. Schuler, CPA
In-Charge Auditor:	Tessa Rusatsi, CPA
Audit Staff:	Amanda G. Flanigan, MAcc
	Philip V. Osadchuk, MAcc
	Syed Umar Ali, MAcc

City of Excelsior Springs

Management Advisory Report

State Auditor's Findings

1. Financial Condition

The Golf Fund and Airport Fund are in poor financial condition, have reported operating losses the last several years, and have only avoided deficit cash balances by receiving advances from the General Fund. In addition, the City Council has approved deficit budgets for both funds in recent years and city officials needs to consider ways to more efficiently utilize vacant space at the airport.

Golf course subsidization

The city has historically operated its golf course at a loss and advances from the General Fund have been necessary the last several years to prevent deficit cash balances in the Golf Fund. From 2017 to 2020, these advances totaled \$643,934, resulting in cumulative advances due to the General Fund of \$978,676, as of September 30, 2020. In addition to the advances, the Golf Fund was subsidized by a \$30,000 transfer in from the General Fund during the year ended September 30, 2017. The Golf Fund revenues, expenditures, operating loss, transfers in/out, capital contributions, and advances provided by the General Fund, according to information obtained from the city's independent audit report for the last 4 years were:

	Year Ended September 30,			
	2020	2019	2018	2017
Revenues	\$ 912,703	907,162	625,253	705,590
Expenditures	1,086,641	1,348,952	950,714	895,123
Operating loss before transfers and contributions	(173,938)	(441,790)	(325,461)	(189,533)
Capital contribution		1,648,105		
Transfers in			80,881	113,742
Transfers out	(39,891)	(41,519)	(41,836)	(41,746)
Change in Net Position	(213,829)	1,164,796	(286,416)	(117,537)
Advances provided by the General Fund	\$ 94,263	347,932	201,171	568

According to the City Manager, the new clubhouse and other amenities included in the Golf Course TIF project, along with other capital improvements made at the golf course, have helped increase the number of golf memberships and rounds of golf played. While the operating loss was reduced significantly during 2020, continued monitoring of the financial condition of the Golf Fund is necessary.

Airport subsidization

The city has also historically operated its airport at a loss and advances from the General Fund have been necessary the last several years to prevent deficit cash balances in the Airport Fund. From 2017 to 2020, these advances totaled \$35,986, resulting in cumulative advances due to the General Fund of \$69,294, as of September 30, 2020. The Airport Fund revenues, expenditures, operating loss, transfers out, and advances provided by the General Fund,



City of Excelsior Springs
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according to information obtained from the city's independent audit report for the last 4 years were:

		Year Ended September 30,			
		2020	2019	2018	2017
Revenues	\$	11,922	10,740	14,381	19,609
Expenditures		38,786	46,104	52,730	56,564
Operating loss before transfers		(26,864)	(35,364)	(38,349)	(36,955)
Transfers out		(5,317)	(5,800)	(5,800)	(5,800)
Change in Net Position		(32,181)	(41,164)	(44,149)	(42,755)
Advances provided by the General Fund	\$	4,084	10,249	12,296	9,357

Storage rates at the airport are not supported by a cost study or other documentation showing how the rates were determined and have not been updated in recent years according to the City Manager.

Budget deficits

The City Council budgeted deficit cash balances of \$465,190 and \$61,345 for the Golf and Airport Funds, respectively, for the year ended September 30, 2020. The cash balances of both funds have been deficit budgeted since at least the 2017 budget. Section 67.010.2, RSMo, prohibits deficit budgeting from any fund.

Airport utilization

The airport facility has several hangars and a building no longer used for airport operations. Golf course equipment was stored at the airport during construction of the new clubhouse and pavilion between October 2017 and March 2019, but the unused areas of the airport have not been used since then. City officials solicited proposals for an outside operator to use the space, but they indicated they received no viable proposals. They also indicated they have had numerous discussions regarding use of the vacant hangars and building by other city departments, but no decisions have occurred. The grant agreement associated with capital improvements made to the airport in 2016 would require a pro-rated repayment of the \$450,000 grant if the airport closed within 20 years of the improvements. As a result, making more effective use of the vacant hangars and building could potentially help offset some of the operating losses because closing the airport is not economically feasible.

Conclusion

While the golf course and airport provide benefits to city residents and the General Fund has an adequate financial condition, the city should take steps to minimize losses in these funds. To maximize receipts and effectively utilize city assets, golf course rates should continue to be monitored and airport



City of Excelsior Springs Management Advisory Report - State Auditor's Findings

storage rates should be reassessed and supported by a current cost study. In addition, a plan should be developed to use the vacant hangars and building at the airport.

Recommendation

The City Council closely monitor the ongoing financial condition of the Golf and Airport Funds, consider options to minimize losses, and discontinue deficit budgeting these funds. In addition, ensure a cost study is performed of airport hangar rates and the vacant hangars and building are used effectively.

Auditee's Response

The City Council acknowledges that it is legal and within their authority to subsidize Golf and Airport Funds, but also agrees that options to minimize losses should be considered. Excelsior Springs has a history of providing amenities to its residents and tourist alike, both the airport and golf course contribute to our historical values for rest and relaxation. Actions over the last several years have been taken to make improvements to both airport and golf course properties in order to better position these operations in their markets to improve their revenue potential.

Proposals have been solicited to operate both the airport and golf course. A management agreement has been executed with a professional golf management company to manage the golf course effective February 1, 2021. No responsive proposals were received for the airport. Interest has been expressed from local pilots to manage the property with continued subsidies from the city.

- *The city will consider all options to ensure both the Airport and Golf Funds have a positive net position, by either forgiving all or a portion of the existing fund advances to both the Airport (\$61,345) and Golf Funds (\$978,676); and/or*
- *The city will consider an annual budgeted transfer of funds to either the Golf or Airport Fund, or both to end a practice of deficit budgeting.*
- *The city will work towards establishing a presence at the airport to maintain the property, making more effective use of vacant hangars and buildings, which do not restrict the use of the runway for aviation.*
- *The city will work towards completing a cost study or other documentation showing how the rates were determined for airport hangars and golf charges.*

2. Allocations and Restricted Funds

Indirect costs

The city has not established adequate procedures to allocate administrative and other indirect costs to restricted funds to ensure the money in those funds is only used for the restricted purposes.

The Finance department provided no documentation to support monthly transfers made to the General Fund from 13 other restricted funds for the allocation of administrative and other indirect costs. Finance department personnel indicated allocations are made to reimburse the General Fund but



City of Excelsior Springs Management Advisory Report - State Auditor's Findings

they could not explain how the total indirect costs were determined and had no documentation to support the amounts allocated to the various funds. The city has made these type of transfers for years, but has not prepared a cost allocation plan since 2011.

The amounts transferred from various funds to the General Fund for administrative and other indirect costs for the year ended September 30, 2019, were:

Fund	Allocated Costs
Water	\$ 180,000
Pollution Control	120,000
Refuse	42,700
Golf	35,698
Construction Services	26,000
Capital Improvements	10,325
Transportation Trust	8,333
General	6,500
Parks and Recreation	6,000
Airport	5,800
Elms Hotel Tax Increment Financing District	2,500
Vintage Development Tax Increment Financing District	2,299
Public Safety Sales Tax	1,838
Elms Hotel Event Fees	395
Total	\$ 448,388

Disbursements for certain funds are limited by law to specific activities. Generally accepted accounting principles require the city to retain documentation showing that disbursements from these restricted funds were associated with the specific activities allowed by law. The proper allocation of expenses is necessary for the city to accurately determine the results of operations of specific activities, thus enabling the city to establish the level of taxation and/or user charges necessary to meet all operating costs. To ensure restricted funds are used for intended purposes, the allocation of expenditures to city funds should be based on specific criteria, such as the number of hours worked by each employee, if possible, or by determining a reasonable basis to allocate costs from shared functions/employees benefiting multiple funds.

Recommendation

The City Council ensure administrative and indirect costs are allocated based on specific criteria and retain documentation to support the allocations.

Auditee's Response

The former Administrative Services Director began preparing an updated cost allocation plan in early 2020, which establishes specific criteria for allocating costs. While this plan did a good job of allocating costs based on



City of Excelsior Springs
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the number of transactions, we plan to conduct a time study to ensure the estimates of employees time for various functions included in the calculations are reasonable and adequately supported. The city plans to finalize this plan and utilize it to determine indirect cost transfers for each fund for the year ended September 30, 2022. We will ensure documentation is retained to support the allocations.

3. Cash Handling Controls and Procedures

Improvement is needed in the handling of fees collected at the Finance, Parks and Recreation, and Public Works departments; golf course; and Community Center. These types of receipts are at greater risk since there are numerous collection points throughout the city with a variety of handling and record-keeping methods. As a result of the numerous control weaknesses, there is less assurance all city money has been handled and accounted for properly.

3.1 Receipting and transmitting

We noted several concerns with the receipting and transmittal of city money.

Accounting for receipt slips

Golf course personnel do not account for the numerical sequence of receipt slips issued to ensure all money collected is accounted for properly.

Manual receipt slips

The procedures associated with the issuance of manual receipt slips need improvement.

- Public Works department personnel do not account for the numerical sequence of manual receipt slips issued to ensure all money collected is accounted for properly.
- The Finance department does not ensure all manual receipt slips issued are subsequently posted to the accounting system. Finance department personnel indicated manual receipt slips are issued when the accounting system is unavailable and subsequently posted to the accounting system. The carbon copy of the manual receipt slips issued are not kept so it is not possible to determine how many manual receipt slips were issued and if they were subsequently posted to the accounting system.

Restrictive endorsement

City personnel do not restrictively endorse checks and money orders immediately upon receipt. The endorsement is applied by Finance department personnel after receipts are transmitted by each department for deposit.

Transmitting

Transmittal procedures at the Parks and Recreation department and golf course need improvement.

The Parks and Recreation department does not issue receipt slips for all money received or make transmittals intact or timely to the Finance department. During our cash count completed on January 7, 2020, we identified 2 checks, totaling \$100, both dated in April 2018, and \$153 in cash



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that had not been receipted. According to Parks and Recreation department personnel both checks and \$57 in cash were donations and the remaining \$96 in cash was concession sales for an event held on November 9, 2019. However, that cash was not included in the November 19, 2019, transmittal. Department personnel also indicated \$20 in cash was accidentally withheld from the November 19, 2019, transmittal. Finance department personnel identified and documented the \$20 shortage when the transmittal occurred.

The composition of receipt slips issued at the golf course is not compared to the composition of amounts transmitted by an independent person. Documentation submitted to the Finance department with transmittals does not include a listing of all receipts slips issued to allow a reconciliation of the composition to be made by Finance department personnel.

Conclusion

Failure to implement adequate receipting and transmitting procedures increases the risk that loss, theft, or misuse of money received will go undetected.

3.2 Golf course non-monetary adjustments

Controls over non-monetary adjustments posted to the golf course accounting system need improvement. Non-monetary adjustments are any transactions where money is not received; however, the amount due in the accounting system has been changed. Golf course personnel post non-monetary adjustments to the accounting system, such as writing off charges in both the Pro Shop and restaurant, and do not maintain documentation to support the reason for the adjustment. These employees collect money and post receipts to the accounting system and there is no independent supervisory review of these adjustments. In addition, a listing of all adjustments posted is not generated and compared to approved adjustments. As a result, there is an increased risk of theft and misuse occurring without being detected.

To ensure non-monetary adjustments are valid and approved, adjustment transactions should be approved before they are made in the computer system and the posted adjustments should later be compared to the list of approved adjustments. Review and approval of adjustments by an independent person is necessary to ensure adjustments made are proper.

Recommendations

The City Council:

- 3.1 Require the issuance of prenumbered receipt slips for all money received and ensure all manual receipts slips are posted timely to the accounting system. In addition, account for the numerical sequence of receipt slips, restrictively endorse all checks and money orders immediately upon receipt, transmit receipts intact and timely, and require an independent person reconcile the composition of receipt slips to the composition of transmittals.



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Auditee's Response

3.2 Ensure all non-monetary adjustments made at the golf course are properly approved, compared to actual changes posted to the computer system, and documentation of all such adjustments is retained.

3.1 *Because the city maintains numerous collection points throughout our operations (Finance, Parks, Public Works, Golf, and Community Center) the city will prepare a training module to convey proper cash handling procedures that can be utilized by all employees that handle money, with specific attention to the concerns expressed by the auditors in their recommendations.*

Each department will maintain a log of any manual receipts slips issued. The log will be provided to the Finance department to confirm that manual receipt slips were issued numerically and subsequently posted to the accounting system. Each department will be required to receipt all monies received, restrictively endorse checks and money orders immediately upon receipt, and transmit all funds collected timely to the Finance department, including a listing of all receipt slips issued. The Finance department will account for the numerical sequence of receipt slips issued and perform a reconciliation of the composition of receipt slips to the composition of amounts transmitted.

3.2 *Each department will maintain a log of all non-monetary adjustments where money is not received, such as writing off charges. The log will document the reason for the adjustment and independent supervisory review of all adjustments will be performed and documented.*

4. Disbursements

Improvement is needed in the city's bidding practices. In addition, controls over fuel usage at the golf course are not sufficient.

4.1 Bidding

The city has not solicited bids for information technology (IT) services since approximately 2000, and trash services since 2007. The city paid \$48,363 to the IT Contractor and \$794,905 to its trash service provider during the year ended September 30, 2019. In addition, the city did not solicit competitive quotations for the purchase of carbon dioxide for \$1,070 or vehicle repairs for \$1,698. City personnel indicated quotations were sought for the carbon dioxide purchase but they could not locate the documentation. The city's purchasing policy requires competitive quotations from at least 3 vendors for purchases from \$1,000 to \$9,999 and sealed bids for purchases over \$10,000.

Routine use of a competitive procurement process for major purchases and services ensures the city has made every effort to receive the best and lowest price and all interested parties are given an equal opportunity to participate in city business. Documentation of the various proposals received, the selection



City of Excelsior Springs Management Advisory Report - State Auditor's Findings

process, and criteria should be retained to demonstrate compliance with applicable laws or regulations and support decisions made.

4.2 Fuel usage

The city's procedures to account for fuel use at the golf course are not adequate. The city maintains 3 bulk fuel tanks at the golf course and purchased bulk fuel totaling \$14,503 during the year ended September 30, 2019. Mileage and fuel logs are not maintained for vehicles and equipment. In addition, the bulk tanks do not have meters to track the gallons of fuel pumped. As a result, fuel use is not reconciled to fuel purchases.

Mileage and fuel logs are necessary to document the appropriate use of vehicles and equipment and to support fuel purchases. Without sufficient information, city officials cannot evaluate the propriety and reasonableness of fuel pumped/used or reconcile amounts used to fuel billings. Failure to account for fuel purchases and fuel usage could result in loss, theft, or misuse going undetected.

Recommendations

The City Council:

- 4.1 Ensure sealed bids and quotations are solicited for all applicable purchases and services in accordance with city policy.
- 4.2 Require usage and fuel logs be maintained for all vehicles and equipment at the golf course and install meters on bulk tanks. In addition, ensure fuel logs are reconciled to fuel purchases. Any significant discrepancies should be investigated.

Auditee's Response

- 4.1 *The city believes these purchases of carbon dioxide and IT and trash services represent unique circumstances, but acknowledges there is room for improvement.*
 - *Comments confirm that IT services have not been bid since 2000, a period of time that covers a significant revolution of technology, which makes it difficult to define and transfer knowledge of our systems. We have developed a Request for Qualifications for this service, which includes a definition of the services desired and a list of potential interested bidders. We however need to wait until our newer employees obtain a higher degree of utilization of the systems they are using before we consider the potential loss of knowledge that could occur with a change.*
 - *The trash services requires the successful bidder to supply an expansive list of equipment and individual trash containers, which requires a longer contract than would be typical, but acknowledge contract amendments that increase the period of*



City of Excelsior Springs Management Advisory Report - State Auditor's Findings

service need to be contained. The trash service was bid in 2020 and allows for an initial term with two possible time extensions.

- *Carbon dioxide is now one of 5 consumable items that are exempted from the approval process of the purchasing policy; however whenever possible the city does seek competitive quotations.*

4.2 *The city will take steps to measure the fuel usage at the golf course. While only equipment, golf carts, and mowers use fuel and none of these have odometers, a gauge on the dispensing tanks is possible and a log of when equipment is fueled is possible.*

5. Utilities

Improvement is needed in procedures for handling restricted utility revenues and adjustments to utility accounts. The city provides water, sewer, and refuse services. The city collected approximately \$8 million in utility revenues during the year ended September 30, 2019.

5.1 Penalties

The city improperly records penalties for late payments of water, sewer, and trash bills to the General Fund, instead of the Water, Pollution Control, and Refuse Funds. Additionally, the revenue from the penalties was not used for allowable purposes. Late payment penalties totaled \$103,739 during the year ended September 30, 2019. There is no evidence the City Council approved recording penalty revenue to the General Fund and the former Director of Administrative Services indicated penalty revenue has been recorded this way for many years. If the City Council intends to transfer any restricted revenues to the General Fund, this action should be formally approved, done in accordance with state law, and reflected in the budgets and financial statements as transfers from the applicable restricted fund. Failing to account for the late payment penalties within the various city funds gives the appearance that utility penalties are not restricted revenues.

To ensure restricted revenues are used for the intended purpose, payments received should be credited to the appropriate funds. In addition, Section 250.150.1, RSMo, restricts the use of sewer system revenue for operating the system, payment of bonds, establishment of a reserve, fulfillment of any agreements contained in ordinances, and payment of costs of improvements of such system. Section 250.150.2, RSMo, prohibits the transfer of that money except by action of the city governing body and only after all system operation and maintenance expenses and debt payments have been paid.

5.2 Non-monetary adjustments

Controls over non-monetary adjustments posted to customer utility accounts need improvement. Finance department clerks post non-monetary adjustments to waive customer late charges, adjust usage for inaccurate meter readings, or reduce a balance due to water leaks. These employees collect money and post receipts to the accounting system and only adjustments over \$20 are required to be approved by an independent person. Documentation to



City of Excelsior Springs
Management Advisory Report - State Auditor's Findings

support the reason for the adjustment is not retained. In addition, a listing of all adjustments posted is not generated and compared to approved adjustments. As a result, there is an increased risk of theft and misuse occurring without being detected.

To ensure non-monetary adjustments are valid and approved, all adjustment transactions should be approved before they are made in the computer system and the posted adjustments should later be compared to the list of approved adjustments. Review and approval of adjustments by an independent person is necessary to ensure adjustments made are proper.

Recommendations

The City Council:

- 5.1 Ensure penalties for late utility payments are recorded as a revenue in the proper funds, those funds are used only for allowable purposes, and any transfers of restricted revenue are approved and made in accordance with state law.
- 5.2 Ensure all non-monetary adjustments to utility accounts are properly approved, compared to actual changes posted to the computer system and documentation of all non-monetary adjustments are retained.

Auditee's Response

- 5.1 *Following auditor comments, the city ended the practice of recording penalties in the General Fund, a practice that began in the 1980s. Penalties are now received in the Water Fund. The City Council will consider other alternatives to replace the lost revenue in the General Fund, which might be achieved from an increase in transfers due from indirect allocations or the initiation of a gross receipts surcharge on its utility funds, as authorized by the Missouri Supreme Court in the City of Hermann decision.*
- 5.2 *The Finance department will maintain a log of all non-monetary adjustments where money is not received, such as waiving customer late charges, adjustment for inaccurate meter readings, or to reduce a balance due to water leaks. Any adjustment over \$20 requires independent review. Documentation to support the reason for the adjustment will be noted in the log, and notation of independent approval before posting in the computer system.*

Auditor's Comment

- 5.1 Penalties should be distributed and recorded to the Water, Pollution Control, and Refuse Funds, as applicable, instead of solely distributed and recorded to the Water Fund.

6. Sunshine Law

The City Council's procedures for complying with the Sunshine Law and maintaining minutes of meetings need improvement. The Council generally meets twice monthly in both regular and work sessions and holds special



City of Excelsior Springs
Management Advisory Report - State Auditor's Findings

meetings when necessary. The Council held 20 closed meetings from October 1, 2018, to May 20, 2020.

6.1 Closed meetings

Some issues discussed in closed meetings were not allowable under the Sunshine Law. For example, the Council discussed removal of the hangar doors on one of the hangars at the airport and the upcoming petition audit. In addition, the Council does not review and approve closed meeting minutes. Closed meeting minutes are only signed by the City Attorney, who prepares them.

Section 610.022.3, RSMo, mandates that the discussion topics and actions in closed meetings must be limited to only those specifically allowed by law as announced in the justification for closing the meeting. In addition, meeting minutes should be signed by the preparer and subsequently approved by the Council to provide an independent attestation that the minutes are a correct record of matters discussed and actions taken during meetings.

6.2 Work sessions

The Council does not prepare meeting minutes for most Council work sessions. Work sessions are typically held twice monthly, on Friday mornings before a Monday regular session is scheduled. Minutes are not kept for these work sessions, other than sessions held in August and September 2019 to discuss budget issues.

Section 610.020.7, RSMo, requires minutes of meetings be maintained as a record of business conducted and to provide an official record of actions and decisions.

6.3 Record requests

City personnel do not maintain adequate records of requests for records to show compliance with state law. While city personnel could produce actual request letters and their response letters, a log of requests is not maintained for providing other important information, such as the date a request was received, when records were provided, or important communications related to these requests. We reviewed 5 sunshine requests, and related documentation, received during 2019 and determined one request did not have documentation to support when the request was received and one request took 12 days for the city to provide a response.

Section 610.023, RSMo, provides each request for access to public records shall be acted upon as soon as possible, but in no event later than the end of the third business day following the date the request is received by the custodian of records. To ensure compliance with state law, the city should document adequate information in a log to determine if requests are completed timely and all requests are adequately filled. Necessary information includes, but is not limited to, the date of request, a brief description of the request, the date the request is completed or reason why the request cannot be completed, and any associated costs of filling the request.



City of Excelsior Springs
Management Advisory Report - State Auditor's Findings

Recommendations

The City Council:

- 6.1 Ensure only topics allowed by state law are discussed in closed Council meetings and meeting minutes are signed by the preparer and approved by the Council.
- 6.2 Ensure meeting minutes are kept for all work sessions.
- 6.3 Ensure requests for information are responded to timely and maintain a public request log to help ensure compliance with state law.

Auditee's Response

- 6.1 *The City Council will ensure topics discussed in closed meetings are allowable and will begin review and approval of closed meeting minutes immediately. In closed session, previous minutes will be available for review and Council members will sign the minutes to indicate they have been reviewed.*
- 6.2 *An audio recording and handwritten summary of all work sessions is maintained, but the meeting summary will also be signed by Council members.*
- 6.3 *To supplement records requests, a log of all requests will be maintained by the City Clerk, to include the date and time the request is received, a brief description of the request, the date the request is completed or reason why the request cannot be completed, and any associated costs of filling the request.*

City of Excelsior Springs

Organization and Statistical Information

The City of Excelsior Springs is located in Clay County and Ray County. The city was incorporated in 1881 and is currently a third-class city operating under the provisions for a city manager form of government. The city employed 113 full-time employees and 172 part-time employees on September 30, 2019.

City operations include utility services (water, sewer, and trash), police, fire, ambulance, maintenance of streets, recreational facilities (parks and Community Center), golf course, and a hospital.

Mayor and City Council

The city government consists of a five-member City Council, elected at large for 3-year terms. Annually the Council selects one of its members to serve as mayor and another as mayor pro tem, who assumes mayoral responsibilities in the mayor's absence. The Mayor is paid \$350 per month and Councilmembers are paid \$250 per month. The compensation of these officials is established by ordinance. The Mayor and Councilmembers as of September 30, 2019, are identified below.

Brad Eales, Mayor (1)
Sharon Powell, Chairman Pro Tem (2)
Ambrose Buckman, Councilman (3)
Brent McElwee, Councilman
Sonya Morgan, Councilwoman (4)

- (1) Stephen Spear was elected to the Council in April 2021.
- (2) Elected Mayor by Council members in June 2020.
- (3) Andrew Kowalski was elected to the Council in June 2020.
- (4) Elected Chairman Pro-Tem by Council members in June 2020.

Other Principal Officials

The City Manager and City Clerk are appointed by the City Council. The City Attorney is a contracted position. The City Manager appoints various individuals to serve as department heads. The city's principal officials at September 30, 2019, are identified below:

Molly McGovern, City Manager
Shannon Stroud, City Clerk
Steve Marriott, Director of Administrative Services (1)
Chad Birdsong, Director of Public Works
Nate Williams, Director of Parks and Recreation
Clinton Reno, Police Chief
Melinda Mehaffy, Director of Economic Development
Jesse Hall, Community Center Director
Paul Tribble, Fire Chief (2)
John McClelland, City Attorney (3)

- (1) Steve Marriott resigned in June 2020 and Vonda Floyd was appointed Director of Finance in September 2020. That position replaced this position.
- (2) Paul Tribble retired in June 2020 and Bill Stewart was appointed Interim Fire Chief in June 2020.
- (3) Paul Campo became City Attorney in March 2020.



City of Excelsior Springs
Organization and Statistical Information

Financial Activity

A summary of the city's financial activity for the year ended September 30, 2019, obtained from the city's audited financial statements follows.



City of Excelsior Springs
Organization and Statistical Information

City of Excelsior Springs, Missouri

**Statement of Revenues, Expenditures and Changes in Fund Balances—
Governmental Funds
Year Ended September 30, 2019**

	General	Community Center Sales Tax
Revenues:		
Taxes	\$ 4,439,371	\$ 1,835,198
Licenses, permits and fees	208,294	-
Intergovernmental	629,660	-
Charges for services	1,219,872	-
Fines and forfeitures	303,761	-
Investment earnings	60,890	16,635
Miscellaneous	225,752	-
Total revenues	7,087,600	1,851,833
Expenditures:		
Current:		
General government:		
Administration	10,173	-
City manager/council	468,735	-
Economic development	151,140	-
Finance administration	474,869	-
Human resources	94,433	-
Building operations	130,455	-
Public works, street operations	1,059,556	-
Public safety:		
Police department	2,985,161	-
Municipal courts	129,466	-
Fire department	2,476,950	-
Cemetery operations	-	-
Community center activities	-	-
Recreational activities, parks and recreation	-	-
Community betterment:		
Transportation activities	169,710	-
Community development	298,332	-
Health and welfare	-	-
Capital outlay	222,475	-
Debt service:		
Principal	-	-
Interest	-	-
Trustee fees	-	-
Total expenditures	8,671,455	-
Excess (deficiency) of revenues over expenditures	(1,583,855)	1,851,833
Other financing sources (uses):		
Proceeds from sale of capital assets	-	-
Transfers in	1,129,854	-
Transfers out	(101,680)	(1,555,600)
Total other financing sources (uses)	1,028,174	(1,555,600)
Net change in fund balance	(555,681)	296,233
Fund balances, beginning	4,327,701	1,580,756
Fund balances, ending	\$ 3,772,020	\$ 1,876,989

See notes to basic financial statements.



City of Excelsior Springs
Organization and Statistical Information

Nonmajor Governmental Funds	Total Governmental Funds
\$ 3,816,431	\$ 10,091,000
-	208,294
235,495	865,155
1,333,042	2,552,914
-	303,761
92,789	170,314
23,700	249,452
<u>5,501,457</u>	<u>14,440,890</u>
147,798	157,971
-	468,735
-	151,140
-	474,869
-	94,433
-	130,455
83,531	1,143,087
175,441	3,160,602
-	129,466
-	2,476,950
42,130	42,130
-	-
2,056,074	2,056,074
-	169,710
2,077,487	2,375,819
59,435	59,435
1,583,866	1,806,341
556,440	556,440
699,923	699,923
1,300	1,300
<u>7,483,425</u>	<u>16,154,880</u>
<u>(1,981,968)</u>	<u>(1,713,990)</u>
46,254	46,254
1,775,785	2,905,639
<u>(779,532)</u>	<u>(2,436,812)</u>
<u>1,042,507</u>	<u>515,081</u>
(939,461)	(1,198,909)
<u>7,956,471</u>	<u>13,864,928</u>
<u>\$ 7,017,010</u>	<u>\$ 12,666,019</u>



City of Excelsior Springs
Organization and Statistical Information

City of Excelsior Springs, Missouri

Statement of Revenues, Expenses and Changes in Fund Net Position
Enterprise Funds
Year Ended September 30, 2019

	Water	Pollution Control	Golf	Nonmajor Enterprise Funds	Total Enterprise Funds
Operating revenues:					
Charges for services	\$ 3,334,780	\$ 3,765,911	\$ 899,474	\$ 863,483	\$ 8,863,648
Rental income	26,296	9,450	-	9,648	45,394
Other	4,010	1,430	7,688	37,016	50,144
Total operating revenues	3,365,086	3,776,791	907,162	910,147	8,959,186
Operating expenses:					
Personnel services	839,950	663,781	675,635	64,928	2,244,294
Contractual and professional services	18,357	82,206	7,731	827,048	935,342
Utilities	175,826	320,449	32,343	27,038	555,656
Maintenance and repairs	868,319	353,585	105,281	3,484	1,330,669
Cost of goods sold	-	-	234,859	-	234,859
Insurance	83,463	36,469	12,740	1,149	133,821
Supplies and materials	264,978	90,319	143,208	23,820	522,325
Depreciation	920,407	1,118,635	137,155	31,013	2,207,210
Total operating expenses	3,171,300	2,665,444	1,348,952	978,480	8,164,176
Operating income (loss)	193,786	1,111,347	(441,790)	(68,333)	795,010
Nonoperating revenue (expense):					
Investment earnings	289,227	406,653	-	673	696,553
Interest expense	(800,984)	(1,218,302)	-	-	(2,019,286)
Total nonoperating revenue (expense)	(511,757)	(811,649)	-	673	(1,322,733)
Income (loss) before capital contributions and transfers	(317,971)	299,698	(441,790)	(67,660)	(527,723)
Capital contribution	-	-	1,648,105	-	1,648,105
Transfers in	-	26,512	-	-	26,512
Transfers out	(241,633)	(163,687)	(41,519)	(48,500)	(495,339)
	(241,633)	(137,175)	1,606,586	(48,500)	1,179,278
Change in net position	(559,604)	162,523	1,164,796	(116,160)	651,555
Total net position, beginning	7,810,101	4,081,628	141,608	656,455	12,689,792
Total net position, ending	\$ 7,250,497	\$ 4,244,151	\$ 1,306,404	\$ 540,295	\$ 13,341,347

See notes to basic financial statements.



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Political
Subdivision Filings
March 2021

Report No. 2021-021

April 2021

auditor.mo.gov

Monthly Report on Political Subdivision Filings

March 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 96 political subdivisions required to file a financial report by March 31, 2021, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in March 2021, after their filing deadline. The filing status for these 15 entities is presented in summary on page 3 and by individual entity in Appendix B-E.

A handwritten signature in black ink that reads "Nicole R. Galloway". The signature is written in a cursive style with a large, looping "G" at the end.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Political Subdivision Filings

March 2021

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

This report includes the filing status for the 96 political subdivisions, other than cities, towns, and villages, with a fiscal year end of September 30, 2020. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 96 political subdivisions, 80 filed an annual financial report timely.

This report also includes the filing status for 15 political subdivisions, other than cities, towns, and villages, that filed their financial report in March 2021, after their filing deadline.

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports Reports Due March 31, 2021

Fiscal Year Ended September 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Adair County Ambulance District	Yes	March 30, 2021
Andrew	PWSD 4 Andrew County	Yes	February 23, 2021
Boone	Business Loop CID	Yes	November 12, 2020
	Downtown CID	Yes	December 22, 2020
	North 763 CID	Yes	October 26, 2020
Butler	Drainage District 7 Butler County	Yes	November 10, 2020
Callaway	Millersburg FPD	No	
Camden	Camdenton SRD Camden County	Yes	October 7, 2020
Carroll	Cherry Valley Levee District	No	
Cass	211th Street CID	Yes	March 4, 2021
	Peculiar Main Street CID	Yes	March 4, 2021
	PWSD 2 Cass County	No	
	West Peculiar FPD	Yes	January 14, 2021
Chariton	PWSD 3 Chariton-Linn County	Yes	March 4, 2021
Clay	1645 Kearney Road CID	Yes	February 22, 2021
	Downtown Excelsior Springs CID	No	
	Elms Hotel CID	Yes	January 25, 2021
	North K.C. Missouri Light Rail TDD	Yes	October 28, 2020
	North KC Destination Developers CID	Yes	March 11, 2021
	PWSD 3 Clay County	Yes	March 19, 2021
	PWSD 9 Clay County	Yes	February 23, 2021
	Vintage Plaza CID	Yes	November 18, 2020
Clinton	PWSD 3 Clinton County	No	
Cole	Cole Junction Levee District	Yes	November 20, 2020
Daviess	PWSD 2 Daviess County	Yes	February 24, 2021
Franklin	Pacific FPD	Yes	November 10, 2020
	Phoenix Center II CID	Yes	March 31, 2021
	Sullivan FPD	Yes	December 1, 2020
	Sullivan Marketplace CID	Yes	November 18, 2020
	Washington Community FPD	Yes	January 4, 2021
Howell	PWSD 2 Howell-Oregon County	Yes	December 15, 2020
Jackson	Adams Dairy Landing CID	Yes	March 26, 2021
	Adams Farm TDD	Yes	March 3, 2021
	Central Jackson County FPD	Yes	March 4, 2021
	Coronado Drive TDD	Yes	March 4, 2021
	Downtown Blue Springs CID	Yes	March 4, 2021
	Fall Creek CID	Yes	March 3, 2021
	Fort Osage FPD	Yes	December 15, 2020
	Grandview Village CID	Yes	March 15, 2021
	Little Blue Valley Sewer District	Yes	February 4, 2021
	North Blue Springs CID	Yes	March 3, 2021
	Oaks at Woods Chapel CID	Yes	March 3, 2021
	Raytown FPD	No	
	Sunrise Farms CID	Yes	January 11, 2021
	Sunset Plaza CID	Yes	March 3, 2021
	Truman's Marketplace CID	Yes	March 29, 2021

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due March 31, 2021

Fiscal Year Ended September 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jackson	Truman's Marketplace TDD	Yes	March 29, 2021
	White Oak CID	Yes	March 3, 2021
Jasper	Levee District 1 Jasper County	Yes	October 13, 2020
Jefferson	Antonia FPD	Yes	November 3, 2020
	Glaize Creek Sewer District	No	
	High Ridge FPD	Yes	November 4, 2020
	Rock Community FPD	Yes	December 7, 2020
	Truman Village CID	Yes	November 18, 2020
	Sni Valley FPD	Yes	March 26, 2021
	Madison Memorial Hospital District	No	
Madison	PWSD 1 Madison County	Yes	March 30, 2021
Miller	Miller County NHD	Yes	January 27, 2021
Moniteau	Mid Mo Ambulance District	Yes	January 11, 2021
Monroe	Clarence Cannon Water Commission	Yes	February 1, 2021
	Monroe City Ambulance District	Yes	February 25, 2021
	Monroe City Area FPD	No	
	PWSD 2 Monroe County	Yes	December 30, 2020
	Big Spring Plaza CID	Yes	December 7, 2020
Newton	Mary Mart CID	Yes	March 9, 2021
Nodaway	Maryville Public Library District	Yes	March 30, 2021
	Consolidated PWSD 1 Pemiscot County	Yes	February 10, 2021
Pemiscot	Forum Plaza CID	No	
	Move Rolla TDD	Yes	March 30, 2021
Pike	PWSD 1 Pike County	Yes	January 8, 2021
Platte	Consolidated PWSD 1 Platte County	Yes	January 25, 2021
	Farley Beverly Drainage District	Yes	February 4, 2021
	Cannon PWSD 1 Ralls County	No	
Ralls	PWSD 3 Ray County	Yes	January 14, 2021
Ray	Doniphan-Ripley County PLD	No	
Ripley	Ripley County Ambulance District	Yes	January 12, 2021
	Schuyler County NHD	No	
Schuyler	PWSD 4 Scott County	Yes	February 18, 2021
Scott	PWSD 1 Shelby County	Yes	January 12, 2021
Shelby	Mountain Farm CID	Yes	January 20, 2021
	Shoppes of Mid Rivers CID	Yes	December 28, 2020
	St. Peters Hotel CID	Yes	January 29, 2021
	Suemandy Drive One CID	Yes	December 28, 2020
	Suemandy Drive Two CID	Yes	December 28, 2020
	Suemandy/Mid-Rivers CID	Yes	March 2, 2021
	Farmington Land ABG CID	Yes	March 15, 2021
	GPMVLC CID	Yes	March 19, 2021
	Maple Valley Plaza CID	Yes	November 9, 2020
	Mineral Area CID	Yes	October 12, 2020
St. Louis	25 North Central CID	Yes	March 23, 2021
	Daniele CID	Yes	March 3, 2021
	St. Louis County PID 1	Yes	March 24, 2021

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due March 31, 2021

Fiscal Year Ended September 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis City	St. Louis Public Library Districts	Yes	March 29, 2021
Washington	PWSD 2 Washington County	No	
	Washington County AD	No	
Wayne	Clearwater Ambulance District	No	
Total Filed		80	
Total Not Filed		16	

Acronyms:

AD	Ambulance District
CID	Community Improvement District
FPD	Fire Protection District
PLD	Public Library District
PWSD	Public Water Supply District
SRD	Special Road District
TDD	Transportation Development District

Appendix B
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2020
Filed in March 2021

Fiscal Year Ended December 31, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Charles	New Town at St. Charles	Yes	March 10, 2021
	New Town at St. Charles II	Yes	March 25, 2021
Total Filed		2	

Appendix C

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due December 31, 2020

Filed in March 2021

Fiscal Year Ended June 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Clinton	Consolidated PWSD 4 Clinton County	Yes	March 3, 2021
Jackson	Crackerneck Center CID	Yes	March 16, 2021
Jasper	Carthage SRD Jasper County	Yes	March 6, 2021
Lewis	Dickerson SRD Lewis County	Yes	March 3, 2021
St. Louis City	Bevo CID	Yes	March 9, 2021
	CWE Business CID	Yes	March 10, 2021
	Downtown St. Louis CID	Yes	March 11, 2021
	Grand Center Area Two CID	Yes	March 9, 2021
	Sheridan FPD	Yes	March 11, 2021
Worth			
Total Filed		9	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
PWSD	Public Water Supply District
SRD	Special Road District

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due January 31, 2021
 Filed in March 2021

Fiscal Year Ended July 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Osage	Linn City SRD Osage County	Yes	March 19, 2021
Total Filed		1	

Acronyms:

SRD Special Road District

Appendix E
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due February 28, 2021
 Filed in March 2021

Fiscal Year Ended August 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Franklin	New Haven SRD Franklin County	Yes	March 15, 2021
St. Louis	Richardson Crossing CID	Yes	March 16, 2021
Washington	Washington County Memorial Hospital	Yes	March 9, 2021
Total Filed		3	

Acronyms:

CID	Community Improvement District
SRD	Special Road District



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Municipal Court and Revenue Filings March 2021

Report No. 2021-020

April 2021

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings

March 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by March 31, 2021, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for the 63 cities and 2 villages is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in March 2021, after their filing deadline. The filing status for these 16 cities and 9 villages is presented in summary on page 4 and by individual entity in Appendixes B to D.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Municipal Court and Revenue Filings

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Section 105.145, RSMo, requires the governing body of each political subdivision, except counties and school districts, in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 63 cities and 2 villages with a fiscal year end of September 30, 2020, whose financial report was due by March 31, 2021. Of the 65 municipalities, 51 filed the financial report timely. Of the 60 municipalities required to file an addendum, 38 filed timely. Of the 41 municipalities required to file a certification, 29 filed the certification timely.



Monthly Report on Municipal Court and Revenue Filings
February 2021
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This report includes the filing status for 16 cities and 9 villages that filed at least one of the items (financial report, addendum, or certification) in March 2021, after their filing deadline. Of these municipalities, 16 filed an annual financial report, 7 filed an addendum, and 5 filed a certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due March 31, 2021

Fiscal Year Ended September 30, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Andrew	City of Savannah	Yes	March 26, 2021	Yes	n/a
Audrain	City of Farber	Yes	December 17, 2020	Yes	n/a
	City of Mexico	Yes	February 10, 2021	Yes	Yes
	City of Exeter	Yes	October 8, 2020	No	No
Barry	City of Exeter	Yes	October 8, 2020	No	No
Boone	City of Columbia	Yes	February 16, 2021	Yes	Yes
Camden	City of Camdenton	Yes	October 7, 2020	No	n/a
Cass	City of Peculiar	Yes	March 25, 2021	Yes	Yes
Cedar	City of El Dorado Springs	No		No	Yes
	City of Stockton	Yes	March 23, 2021	Yes	n/a
	City of Excelsior Springs	Yes	March 22, 2021	Yes	Yes
Clay	City of North Kansas City	Yes	March 19, 2021	Yes	Yes
	Village of Oakwood	Yes	February 21, 2021	n/a	n/a
	City of Cameron	Yes	March 31, 2021	Yes	Yes
Clinton	City of Cameron	Yes	March 31, 2021	Yes	Yes
Dallas	City of Buffalo	Yes	December 31, 2020	No	n/a
Franklin	City of Sullivan	Yes	January 20, 2021	No	No
	City of Washington	Yes	March 26, 2021	Yes	n/a
Greene	City of Strafford	Yes	February 16, 2021	No	No
Henry	City of Clinton	Yes	February 18, 2021	Yes	Yes
	City of Montrose	Yes	December 3, 2020	Yes	n/a
	City of Urich	No		No	n/a
	City of Windsor	Yes	December 7, 2020	Yes	n/a
	City of Blue Springs	Yes	March 3, 2021	Yes	Yes
Jackson	City of Buckner	Yes	March 25, 2021	No	No
	City of Grandview	Yes	March 25, 2021	Yes	Yes
	City of Sugar Creek	Yes	March 30, 2021	No	No
	City of Duquesne	Yes	February 19, 2021	No	No
Jasper	City of Duquesne	Yes	February 19, 2021	No	No
Jefferson	City of Festus	Yes	March 23, 2021	No	n/a
Johnson	City of Warrensburg	Yes	March 18, 2021	Yes	Yes
Lafayette	City of Concordia	Yes	February 24, 2021	No	No
	City of Higginsville	Yes	January 20, 2021	Yes	Yes
	City of Lake Lafayette	No		No	n/a
	City of Brookfield	No		No	n/a
Linn	City of Purdin	Yes	November 16, 2020	n/a	n/a
	City of Atlanta	No		Yes	n/a
Macon	City of Atlanta	No		Yes	n/a
Madison	City of Fredericktown	Yes	December 28, 2020	No	No
McDonald	City of Anderson	Yes	March 29, 2021	Yes	Yes
Moniteau	City of Tipton	Yes	December 14, 2020	Yes	Yes
Monroe	City of Monroe City	No	April 1, 2021	No	No
Newton	City of Neosho	Yes	March 3, 2021	Yes	Yes
Nodaway	City of Maryville	Yes	March 12, 2021	Yes	Yes
Ozark	City of Gainesville	Yes	March 30, 2021	Yes	n/a
	Village of Theodosia	Yes	March 18, 2021	No	n/a
Phelps	City of Rolla	Yes	December 31, 2020	Yes	Yes
Pike	City of Bowling Green	Yes	March 11, 2021	No	n/a
Platte	City of Platte Woods	No		Yes	Yes
Pulaski	City of Dixon	Yes	March 24, 2021	Yes	Yes

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due March 31, 2021

Fiscal Year Ended September 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Ray	City of Richmond	Yes	March 24, 2021	Yes	Yes
Saline	City of Marshall	Yes	February 11, 2021	Yes	Yes
Shelby	City of Hunnewell	Yes	March 29, 2021	n/a	n/a
St. Charles	City of St. Peters	Yes	March 26, 2021	n/a	n/a
	City of Weldon Spring	No		Yes	Yes
St. Clair	City of Appleton City	No		No	n/a
	City of Osceola	No	April 1, 2021	No	n/a
St. Francois	City of Bonne Terre	No		Yes	Yes
	City of Farmington	Yes	March 29, 2021	Yes	Yes
	City of Park Hills	No		Yes	Yes
St. Louis	City of Clayton	Yes	March 29, 2021	Yes	No
	City of Cool Valley	No		No	Yes
	City of Greendale	Yes	March 12, 2021	Yes	Yes
	City of Normandy	Yes	March 31, 2021	Yes	Yes
	City of Pagedale	Yes	March 30, 2021	Yes	Yes
Ste. Genevieve	City of St. Mary	Yes	December 28, 2020	n/a	n/a
	City of Ste. Genevieve	No		Yes	n/a
Stoddard	City of Advance	Yes	January 26, 2021	No	No
Stone	City of Branson West	Yes	March 31, 2021	Yes	No
Total Filed		51		38	29
Total Not Filed		14		22	12
Total n/a		0		5	24

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due September 30, 2020
Filed in March 2021

Fiscal Year Ended March 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lawrence	City of Verona	***	October 20, 2020	Yes	Yes
St. Louis	Village of Hillsdale	Yes	March 10, 2021	***	n/a
Total Filed		1		1	1

*** Filed after September 30, 2020, but before March 2021.

n/a Entities without a municipal judge are not required to file a certification.

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2020
Filed in March 2021

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Cass	City of Lake Annette	Yes	March 14, 2021	No	n/a
Cedar	Village of Jerico Springs	Yes	March 1, 2021	No	n/a
Crawford	City of Cuba	***	February 8, 2021	Yes	Yes
DeKalb	Village of Amity	Yes	March 2, 2021	n/a	n/a
Jefferson	City of Byrnes Mill	Yes	March 19, 2021	**	No
Johnson	City of Holden	Yes	March 10, 2021	No	n/a
Lewis	Village of Monticello	Yes	March 3, 2021	n/a	n/a
Miller	City of Bagnell	Yes	March 9, 2021	n/a	n/a
New Madrid	City of Gideon	Yes	March 30, 2021	No	**
Newton	Village of Stella	Yes	March 3, 2021	n/a	n/a
Pemiscot	City of Hayti Heights	Yes	March 5, 2021	No	No
Randolph	Village of Jacksonville	Yes	March 29, 2021	n/a	n/a
Reynolds	City of Ellington	**	December 23, 2020	Yes	n/a
Saline	City of Nelson	Yes	March 16, 2021	n/a	n/a
Scotland	Village of Rutledge	Yes	March 15, 2021	n/a	n/a
Scott	Village of Diehlstadt	Yes	March 19, 2021	n/a	n/a
St. Louis	City of Bellefontaine Neighbors	**	December 30, 2020	Yes	No
	City of Charlack	No		Yes	**
	City of Velda City	No		No	Yes
	Village of Hanley Hills	**	December 3, 2020	***	Yes
Texas	City of Summersville	**	November 18, 2020	Yes	No
Total Filed		14		5	3

** Filed by December 31, 2020.

*** Filed after December 31, 2020, but before March 2021.

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix D
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due February 28, 2021
Filed in March 2021

Fiscal Year Ended August 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Jefferson	City of Arnold	**	February 26, 2021	Yes	Yes
Taney	City of Forsyth	Yes	March 1, 2021	No	No
Total Filed		1		1	1

** Filed by February 28, 2021.



Nicole Galloway, CPA

Missouri State Auditor

**Federal Funding
for COVID-19 Response
March 2021**

Report No. 2021-019

April 2021

auditor.mo.gov

Federal Funding for COVID-19 Response

March 2021

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NICOLE GALLOWAY, CPA

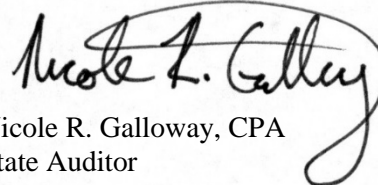
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance in the month of March 2021 for the Coronavirus Disease 2019 (COVID-19) emergency and the cumulative financial activity since the state began receiving funding in April 2020.

In March, April, and December 2020 and March 2021, Congress passed several legislative measures signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities during the COVID-19 emergency. The funding received by or made available to Missouri state government agencies will help pay for the state's emergency response to COVID-19 and provides (1) additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, and (2) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. Some funding authorized in the legislation also went directly to local government entities, healthcare facilities, and colleges and universities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In March, the state spent \$441 million from federal COVID-19 assistance (Appendix A). Through the end of March, the state has received \$3.93 billion and spent \$3.52 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$873 million) and funding passed through to counties and the City of St. Louis (\$521 million). Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes.



Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

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Federal Funding for COVID-19 Response

March 2021

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Missouri has been awarded federal funding under the following federal laws enacted in March, April, and December 2020 and March 2021:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116-123; H.R. 6074)
- Families First Coronavirus Response Act (Public Law 116-127; H.R. 6201)
- Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136; H.R. 748, as amended)
- Paycheck Protection Program and Health Care Enhancement Act (Public Law 116-139; H.R. 266)
- Consolidated Appropriations Act, 2021 (Public Law 116-260; H.R. 133)
- American Rescue Plan Act of 2021 (Public Law 117-2, H.R.1319)

The Coronavirus Preparedness and Response Supplemental Appropriations Act provides for grants to or cooperative agreements with states to carry out surveillance, epidemiology, laboratory capacity, infection control, mitigation, communications, and other preparedness and response activities. The state has been awarded as of March 31, 2021, approximately \$18.8 million under this act for additional or new funding under various federal grant programs. Part of this funding went directly to community health centers from the federal government. Each grant program has a separate time limit on use of the funding.

The Families First Coronavirus Response Act provides Missouri a 6.2 percent Federal Medical Assistance Percentage (FMAP) increase beginning January 1, 2020, for the state's Medicaid program (MO HealthNet) and other applicable programs. The state's FMAP percentage was approximately 66 percent prior to this act.¹ The increased FMAP is available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. To qualify for the temporary FMAP increase, Missouri must:

¹ The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to this act.

Federal Funding for COVID-19 Response
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- Maintain eligibility standards, methodologies, or procedures that are no more restrictive than what the state had in place as of January 1, 2020, (maintenance of effort requirement).
- Not charge premiums that exceed those that were in place as of January 1, 2020.
- Cover, without impositions of any cost sharing, testing, services, and treatments including vaccines, specialized equipment, and therapies related to COVID-19.
- Not terminate individuals from Medicaid if such individuals were enrolled in the program as of the date of the beginning of the emergency period, or become enrolled during the emergency period, unless the individual voluntarily terminates eligibility or is no longer a resident of the state (continuous coverage requirement).

Under the Families First Coronavirus Response Act, the state has also been awarded as of March 31, 2021, approximately \$36.7 million of additional or new funding under various federal grant programs for meal assistance, food subsidies, and administrative costs. Each grant program has a separate time limit on use of the funding.

The CARES Act specifies that payments provided to the state from the Coronavirus Relief Fund² may only be used to cover costs that (1) are necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the budget most recently approved as of March 27, 2020, (the date of enactment of the CARES Act) for the state; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The Consolidated Appropriations Act, 2021 extended the time for use of the funding to December 31, 2021.

The state has received approximately \$2.38 billion in Coronavirus Relief Fund assistance including nearly \$173.5 million for St. Louis County and \$122.7 million for Jackson County.³ Twenty-five percent of the remaining state share (approximately \$521 million) was distributed to other counties in the state and the City of St. Louis based on population. In early July, the Department of the Treasury Office of Inspector General (OIG) issued interim and quarterly reporting requirements for Coronavirus Relief Fund payments. The OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of these payments.

² From the U.S. Department of the Treasury, CFDA number 21.019.

³ The funding for Jackson County and St. Louis County went directly to those local governments from the federal government.

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Eligible expenditures for Coronavirus Relief Fund assistance include, but are not limited to, payment for:⁴

1. Medical expenses such as:
 - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
 - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
 - Costs of providing COVID-19 testing, including serological testing.
 - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
 - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.
2. Public health expenses such as:
 - Expenses for communication and enforcement by state, territorial, local, and tribal governments of public health orders related to COVID-19.
 - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.
 - Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency.
 - Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
 - Expenses for public safety measures undertaken in response to COVID-19.
 - Expenses for quarantining individuals.
3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially

⁴ U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4184, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

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dedicated to mitigating or responding to the COVID-19 public health emergency.

4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
 - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
 - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
 - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
 - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
 - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
 - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.
5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
 - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
 - Expenditures related to a state, territorial, local, or tribal government payroll support program.
 - Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.
6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy CARES Act eligibility criteria.

The state may also use Coronavirus Relief Fund assistance to meet immediate cash management needs provided that the full amount of the payment is used

Federal Funding for COVID-19 Response
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to cover necessary expenditures.⁵ If the state has not used the Coronavirus Relief Fund assistance it has received to cover costs that were incurred by December 31, 2021, as required by federal law, those funds must be returned to the federal government.

The General Assembly has authorized the Office of Administration (OA) to transfer up to \$750 million in Coronavirus Relief Fund assistance from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. Any transferred funds must be repaid to the State Emergency Management Federal Stimulus Fund prior to June 30, 2021. At March 31, 2021, no transferred funds remained outstanding.

Under the CARES Act, the state has also been awarded as of March 31, 2021, approximately \$3.41 billion of additional or new funding under other various federal grant programs for assistance for public schools, institutions of higher education, and healthcare facilities; child care and family services; health care worker training programs; public health education; expanded telehealth services; and numerous other assistance services or benefits. A significant part of this funding went directly to local governments or the awarded entity. Each grant program has a separate time limit on use of the funding.

The Paycheck Protection Program and Health Care Enhancement Act provides funding to states for expanded COVID-19 testing. Under the act, the state has been awarded approximately \$166 million with some of this funding going directly to rural health departments from the federal government.

Under the Consolidated Appropriations Act, 2021, the state has also been awarded as of March 31, 2021, approximately \$2.75 billion of additional or new funding under various federal grant programs for emergency rental assistance, elementary school and higher education funding, virus testing, vaccine preparedness, transportation funding, meal assistance, child care, behavioral health services, and administrative costs. Each grant program has a separate time limit on use of the funding.

Under the American Rescue Plan Act of 2021, the state has also been awarded as of March 31, 2021, approximately \$2.35 billion of additional or new funding under various federal grant programs for elementary school funding, laboratory expansion capacity for school testing, vaccine preparedness and

⁵ U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4194, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

Federal Funding for COVID-19 Response
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access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding.

In March, the state spent \$441 million from federal COVID-19 assistance (Appendix A). Through the end of March, the state has received \$3.93 billion and spent \$3.52 billion from this assistance. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$873 million) and funding passed through to counties and the City of St. Louis (\$521 million).

Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, and other disaster relief purposes. The state will be responsible for monitoring use of the funding it passes through to local governments. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation are presented in Appendix C.

Appendix A

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
March 1, 2021, through March 31, 2021

	Unaudited					Ending Fund Balance
	Beginning Fund Balance	Receipts	Disbursements	Transfers In	Transfers Out	
Secretary of State Election Administration Improvements Fund ¹	\$ 165,391	0	(24,071)	0	0	189,462
Coronavirus Emergency Supplemental Fund	11,660,834	3,008	0	0	0	11,663,842
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ²	0	59,594,684	59,594,684	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	23,776	106,271	56,980	0	0	73,067
Department of Elementary and Secondary Education Federal Emergency Relief Fund	2,072	8,741,126	8,743,126	0	0	72
Department of Higher Education and Workforce Development Federal Stimulus Fund	0	10,938	10,938	0	0	0
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	3,766	3,329,403	3,333,169	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	1	1,172,666	1,172,666	0	0	1
Department of Public Safety Federal Stimulus Fund	140,301	3,528	625	0	0	143,204
State Emergency Management Federal Stimulus Fund ³	608,848,181	724,681	326,422,758	0	6,223,214	276,926,890
Department of Mental Health Federal Stimulus Fund	12,983,105	835,001	879,373	0	29,530	12,909,203
Department of Health and Senior Services Federal Stimulus Fund	1,356,132	36,088,444	31,039,714	0	117,394	6,287,468
Department of Social Services Federal Stimulus Fund	4,148	7,769,746	7,773,894	0	0	0
Department of Natural Resources Federal Stimulus Fund	214,774	373,674	521,965	0	0	66,483
Department of Labor & Industrial Relations Federal Stimulus Fund	306,083	1,152,000	1,055,560	0	239,710	162,813
Secretary of State Federal Stimulus Fund	3,416,234	0	0	0	0	3,416,234
Total all Funds	\$ 639,124,798	119,905,170	440,581,381	0	6,609,848	311,838,739

¹ During the fiscal year ending June 30, 2020, the Secretary of State (SOS) used this fund to account for COVID-19 receipts and disbursements and other pre-existing but unrelated activity. The receipts, disbursements, and beginning and ending fund balances listed represent only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority was established prior to the public health emergency, and thus does not reflect COVID-19 efforts. The SOS receives many federal grants and uses the state accounting system, as it was intended, to account for all grant activity. Beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund is used to account for all COVID-19 receipts and related disbursements. However, in January 2021 the SOS began using this fund again to receive refunds of unspent awards previously issued to subrecipients during the fiscal year ended June 30, 2020. The refunds reduce previous disbursements, and will be returned to the federal government. Cumulative refunds total \$189,462, including \$24,071 received in March 2021. No additional refunds are anticipated in April 2021.

² This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during fiscal year ended June 30, 2021 as disbursements, due to changes in the appropriation process in this fiscal year for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

³ The General Assembly has authorized the Office of Administration (OA) to transfer up to \$750 million in federal funds from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. These transferred funds, plus any interest the state earns, must be repaid to the State Emergency Management Federal Stimulus Fund. The OA transferred \$250 million in May 2020, and repaid the full \$250 million in December 2020, plus \$200,111 in earned interest. The interest is considered COVID-19 revenue because the U.S. Treasury requires the state to use it to cover expenditures incurred in accordance with COVID-19 relief purposes.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal Funding for COVID-19 Response Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds Cumulative Results through March 31, 2021

	Unaudited				
	Receipts	Disbursements	Transfers In	Transfers Out	Fund Balance
Secretary of State Election Administration Improvements Fund ¹	\$ 3,801,643	3,612,181	0	0	189,462
Coronavirus Emergency Supplemental Fund	11,663,850	8	0	0	11,663,842
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ²	872,719,291	872,719,291	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	73,951,814	73,878,747	0	0	73,067
Department of Elementary and Secondary Education Federal Emergency Relief Fund	156,502,307	156,502,235	0	0	72
Department of Higher Education and Workforce Development Federal Stimulus Fund	81,180	81,180	0	0	0
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	19,220,802	19,220,802	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	20,519,114	20,519,113	0	0	1
Office of Administration Federal Stimulus Fund	521,241,978	521,093,744	66,711	214,945	0
Department of Public Safety Federal Stimulus Fund	4,054,971	1,839,017	0	2,072,750	143,204
State Emergency Management Federal Stimulus Fund ³	1,937,975,760	1,255,930,903	265,090,805	670,208,772	276,926,890
Department of Corrections Federal Stimulus Fund	11,578,485	1,514,706	0	10,063,779	0
Department of Mental Health Federal Stimulus Fund	26,765,725	9,586,961	725,786	4,995,347	12,909,203
Department of Health and Senior Services Federal Stimulus Fund	195,291,983	188,738,655	0	265,860	6,287,468
Department of Social Services Federal Stimulus Fund	44,801,267	43,701,517	0	1,099,750	0
Department of Natural Resources Federal Stimulus Fund	1,190,980	1,124,497	0	0	66,483
Department of Labor & Industrial Relations Federal Stimulus Fund	25,132,384	23,500,113	0	1,469,458	162,813
Secretary of State Federal Stimulus Fund	4,070,342	654,108	0	0	3,416,234
Housing Assistance Stimulus Fund ⁴	0	323,715,323	323,715,323	0	0
Total all Funds	\$ 3,930,563,876	3,517,933,101	589,598,625	690,390,661	311,838,739

¹ During the fiscal year ending June 30, 2020, the Secretary of State (SOS) used this fund to account for COVID-19 receipts and disbursements and other pre-existing but unrelated activity. The receipts, disbursements, and beginning and ending fund balances listed represent only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority was established prior to the public health emergency, and thus does not reflect COVID-19 efforts. The SOS receives many federal grants and uses the state accounting system, as it was intended, to account for all grant activity. Beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund is used to account for all COVID-19 receipts and related disbursements. However, in January 2021 the SOS began using this fund again to receive refunds of unspent awards previously issued to subrecipients during the fiscal year ended June 30, 2020. The refunds reduce previous disbursements, and will be returned to the federal government. Cumulative refunds total \$189,462, including \$24,071 received in March 2021. No additional refunds are anticipated in April 2021.

² This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during fiscal year ended June 30, 2021 as disbursements, due to changes in the appropriation process in this fiscal year for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

³ The General Assembly has authorized the Office of Administration (OA) to transfer up to \$750 million in federal funds from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. These transferred funds, plus any interest the state earns, must be repaid to the State Emergency Management Federal Stimulus Fund. The OA transferred \$250 million in May 2020, and repaid the full \$250 million in December 2020, plus \$200,111 in earned interest. The interest is considered COVID-19 revenue because the U.S. Treasury requires the state to use it to cover expenditures incurred in accordance with COVID-19 relief purposes.

⁴ In February 2021, the General Assembly authorized a transfer of up to \$324,694,749 from the State Emergency Management Federal Stimulus Fund to the Housing Assistance Stimulus Fund. This transfer supports the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief Program in Missouri) to provide financial assistance to eligible households unable to pay rent and utilities due to the COVID-19 pandemic. While the Department of Economic Development (DED) administers this fund and indirectly administers (monitors) the program, DED officials entered an agreement with the Missouri Housing Development Commission (MHDC) to directly administer the program. The \$323,715,323 disbursed in February 2021 effectively reflects an upfront transfer to the MHDC. That agency will expend the funds through at least September 2021. Any unused portion will be refunded to the DED, and in turn the U.S. Treasury.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through March 31, 2021

	Year Ended June 30, 2021 (through March 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	\$ 675,494	0	675,494	675,494	0	675,494
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	1	10,758,772	10,758,773	7	10,758,766
Total Coronavirus Emergency Supplemental Fund	11,434,267	1	11,434,266	11,434,267	7	11,434,260
FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND						
Department of Social Services (DSS) - MO HealthNet Division - Medicare Part D Clawback payments ²				100,000,000	74,391,170	25,608,830
DSS - MO HealthNet Division - payment to comprehensive prepaid health care plans as provided by federal or state law or for payments to programs authorized by the Frail Elderly Demonstration Project Waiver as provided by the Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508, Section 4744) and by Section 208.152 (16), RSMo, provided that the department shall implement programs or measures to achieve cost-savings through emergency room services reform, and further provided that MO HealthNet eligibles described in Section 501(a)(1)(D) of Title V of the Social Security Act may voluntarily enroll in the Managed Care Program ²						
Total FMAP Enhancement Fund				250,000,000	250,000,000	0
				350,000,000	324,391,170	25,608,830
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL						
Free public schools - all expenditures	2,000,000,000	31,910,655	1,968,089,345	1,515,839,292	0	1,515,839,292
School Nutrition Services Program - reimbursements to schools for school food programs	75,658,549	0	75,658,549	117,552,821	41,894,272	75,658,549
Missouri Healthy Schools, Successful Students Program	266,463	73,820	192,643			
Total DESE Federal Stimulus Fund	2,075,925,012	31,984,475	2,043,940,537	1,633,392,113	41,894,272	1,591,497,841
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act	208,443,000	81,215,255	127,227,745	300,000,000	67,469,751	232,530,249
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	30,000,000	7,817,229	22,182,771			
Total DESE Federal Emergency Relief Fund	238,443,000	89,032,484	149,410,516	300,000,000	67,469,751	232,530,249
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
Crowder College	1,718,186	0	1,718,186	1,718,186	0	1,718,186
Crowder College - maintenance and repair	65,732	0	65,732	65,732	0	65,732
Crowder College - equity	133,645	0	133,645	133,645	0	133,645
East Central College	1,622,326	0	1,622,326	1,622,326	0	1,622,326
East Central College - maintenance and repair	47,965	0	47,965	47,965	0	47,965

Appendix C

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020 and Fiscal Year 2021 through March 31, 2021

	Year Ended June 30, 2021 (through March 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
East Central College - equity	126,188	0	126,188	126,188	0	126,188
Jefferson College	2,326,275	0	2,326,275	2,326,275	0	2,326,275
Jefferson College - maintenance and repair	114,448	0	114,448	114,448	0	114,448
Jefferson College - equity	180,943	0	180,943	180,943	0	180,943
Metropolitan Community College	9,402,075	0	9,402,075	9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair	395,635	0	395,635	395,635	0	395,635
Metropolitan Community College - equity	731,315	0	731,315	731,315	0	731,315
Mineral Area College	1,691,577	0	1,691,577	1,691,577	0	1,691,577
Mineral Area College - maintenance and repair	68,720	0	68,720	68,720	0	68,720
Mineral Area College - equity	131,575	0	131,575	131,575	0	131,575
Moberly Area Community College	1,904,480	0	1,904,480	1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair	45,518	0	45,518	45,518	0	45,518
Moberly Area Community College - equity	148,135	0	148,135	148,135	0	148,135
North Central Missouri College	811,508	0	811,508	811,508	0	811,508
North Central Missouri College - maintenance and repair	16,606	0	16,606	16,606	0	16,606
North Central Missouri College - equity	63,121	0	63,121	63,121	0	63,121
Ozarks Technical Community College	4,398,254	0	4,398,254	4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair	68,116	0	68,116	68,116	0	68,116
Ozarks Technical Community College - equity	342,106	0	342,106	342,106	0	342,106
St. Charles Community College	2,760,428	0	2,760,428	2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair	63,893	0	63,893	63,893	0	63,893
St. Charles Community College - equity	214,713	0	214,713	214,713	0	214,713
St. Louis Community College	12,960,637	0	12,960,637	12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair	473,822	0	473,822	473,822	0	473,822
St. Louis Community College - equity	1,008,108	0	1,008,108	1,008,108	0	1,008,108
State Fair Community College	1,858,709	0	1,858,709	1,858,709	0	1,858,709
State Fair Community College - maintenance and repair	64,102	0	64,102	64,102	0	64,102
State Fair Community College - equity	144,575	0	144,575	144,575	0	144,575
Three Rivers College	1,588,805	0	1,588,805	1,588,805	0	1,588,805
Three Rivers College - maintenance and repair	41,015	0	41,015	41,015	0	41,015
Three Rivers College - equity	123,581	0	123,581	123,581	0	123,581
State Technical College of Missouri	2,010,124	0	2,010,124	2,010,124	0	2,010,124
University of Central Missouri	18,446,119	0	18,446,119	18,446,119	0	18,446,119
Southeast Missouri State University	15,293,156	0	15,293,156	15,293,156	0	15,293,156
Missouri State University	31,333,687	0	31,333,687	31,333,687	0	31,333,687

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through March 31, 2021

	Year Ended June 30, 2021 (through March 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Lincoln University	7,156,731	0	7,156,731	5,859,958	0	5,859,958
Lincoln University - land grant match				1,296,773	0	1,296,773
Truman State University	13,886,774	0	13,886,774	13,886,774	0	13,886,774
Northwest Missouri State University	10,395,373	0	10,395,373	10,395,373	0	10,395,373
Missouri Southern State University	8,010,414	0	8,010,414	8,010,414	0	8,010,414
Missouri Western State University	7,415,585	0	7,415,585	7,415,585	0	7,415,585
Harris-Stowe State University	3,487,087	0	3,487,087	3,487,087	0	3,487,087
University of Missouri	138,745,625	0	138,745,625	138,745,625	0	138,745,625
Job training and related activities	1,332,000	81,180	1,250,820			
Total DHEWD Federal Stimulus Fund	305,369,512	81,180	305,288,332	304,037,512	0	304,037,512
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	23,643,000	19,220,802	4,422,198	200,000,000	0	200,000,000
Total DHEWD Federal Emergency Relief Fund	23,643,000	19,220,802	4,422,198	200,000,000	0	200,000,000
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code	61,770,760	15,651,110	46,119,650	20,000,000	4,114,460	15,885,540
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the State Block Grant Program administered through the Federal Airport Improvement Program	19,870,044	1,375,306	18,494,738	1,000,000	0	1,000,000
Total MoDOT Federal Stimulus Fund	81,640,804	17,026,416	64,614,388	21,000,000	4,114,460	16,885,540
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND						
Distribution of federal funds to units of local government as provided in the CARES Act				1,071,000,000	520,925,478	550,074,522
Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				316,500	158,016	158,484
Broadband expansion and/or cellular equipment and service to provide fixed or mobile broadband access to emergency services personnel in order to coordinate and dispatch services related to the COVID-19 disease - expense and equipment	5,000,000	0	5,000,000			
Broadband expansion to residential and agricultural areas in counties of the state of Missouri with high concentrations of state employees without residential access to broadband internet, for the purpose of enabling state employees to work remotely due to the COVID-19 disease - expense and equipment	5,000,000	0	5,000,000			

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through March 31, 2021

	Year Ended June 30, 2021 (through March 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Reimbursement of broadband services costs, and/or for state purchase of cellular equipment and service to provide fixed or mobile broadband service for state employees required to work from home due to the COVID-19 disease - expense and equipment	2,000,000	0	2,000,000			
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				16,000	10,250	5,750
Total OA Federal Stimulus Fund	12,000,000	0	12,000,000	1,071,332,500	521,093,744	550,238,756
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				2,262,000	189,250	2,072,750
All allotments, grants and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency	1,860,000	1,649,767	210,233			
Total DPS Federal Stimulus Fund	1,860,000	1,649,767	210,233	2,262,000	189,250	2,072,750
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters	682,974,065	138,210,588	544,763,477	1,039,025,589	51,396,569	987,629,020
Alternative care treatment facility staffing expenses - personal service	35,000,000	3,388	34,996,612	35,000,000	1,119,066	33,880,934
MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of \$24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of \$19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed \$44.51 per Medicaid patient per day and shall be effective on March 1, 2020	90,000,000	86,456,935	3,543,065	90,000,000	0	90,000,000
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs	1,800,000	0	1,800,000	1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo	10,000,000	0	10,000,000	10,000,000	0	10,000,000
State Emergency Management Agency, Boone County Fire Protection District, Missouri Task Force 1 - expenses for response to emergencies and disasters in the State of Missouri and conduct of annual training exercises. Expenses may include, but are not limited to personnel salaries and benefits, supplies, and repair or replacement of damaged equipment	100,000	100,000	0			
Return of unspent CARES Act Coronavirus Relief Funds to the federal government ³	750,000,000	0	750,000,000			
DESE - Learning Loss Testing	2,853,584	2,853,583	1			
DESE - Transportation Costs	9,100,000	9,100,000	0			

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through March 31, 2021

	Year Ended June 30, 2021 (through March 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
DESE - State School Bus Routes	1,000,000	500,322	499,678			
DESE - Sheltered Workshops	3,999,731	3,999,730	1			
DESE - Distance Learning	5,582,707	5,582,706	1			
DHEWD - Distance Learning	10,000,000	10,000,000	0			
DHEWD - Computer-Based Training	2,000,000	1,160,000	840,000			
DHEWD - Workforce Development Boards	147,590	147,589	1			
DHEWD - Workforce Training	3,033,762	3,033,762	0			
DHEWD - Institutions of Higher Education COVID Expenses	115,792,343	115,792,343	0			
Department of Revenue (DOR) - Temporary Motor Vehicle and Driver Licensing Division Offices	2,000,000	944,807	1,055,193			
DOR - Technology and infrastructure costs due to the COVID-19 crisis - expense and equipment	79,263	79,262	1			
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service	157,596	157,596	0			
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - expense and equipment	372,230	372,230	0			
OA - Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	716,500	711,500	5,000			
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	142,500	141,250	1,250			
Missouri Consolidated Health Care Plan - COVID Reimbursement	22,000,000	13,734,826	8,265,174			
Department of Agriculture (MDA) - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic	20,000,000	16,083,425	3,916,575			
Department of Economic Development (DED) - Broadband Expansion	12,750,000	7,167,234	5,582,766			
DED - Program to provide grants to small businesses incorporated in the state of Missouri with 50 or fewer employees, to reimburse the costs of business interruption caused by required closures in connection with the COVID-19 public health emergency, provided that no grants shall be provided to franchise or chain business entities, and further provided that one-quarter of funds under such program shall be allocated to family-owned farms	17,160,185	17,124,184	36,001			
DED - Innovation Grants	748,560	748,560	0			
DED - Manufacturer Retooling	20,000,000	20,000,000	0			
DED - Nonprofit Stimulus	18,230,969	18,230,969	0			
DED - Destination Marketing Organization Stimulus	15,204,713	15,204,713	0			
DPS - Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	3,144,000	2,982,251	161,749			

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through March 31, 2021

	Year Ended June 30,			Year Ended June 30,		
	2021 (through March 31, 2021)			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Department of Corrections (DOC) - Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	23,578,485	22,250,072	1,328,413			
Department of Mental Health (DMH) - Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	31,875,000	25,393,016	6,481,984			
DMH - Division of Developmental Disabilities - Developmental Disabilities Waiver (DDW) - compensation of all DDW providers during the period that Missouri or the United States falls within an emergency declaration to compensate any DDW provider with a retention payment, gap payment, or temporary rate increase; and additional payment per day during the period which a DDW provider has at least one confirmed positive COVID-19 case on the premises, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services	20,758,880	20,758,879	1			
DMH - Division of Behavioral Health COVID Reimbursements	10,000,000	10,000,000	0			
DMH - Division of Behavioral Health - suicide prevention initiatives - expense and equipment	620,000	620,000	0			
DMH - Developmental Disabilities Telehealth	4,320,000	3,230,376	1,089,624			
DMH - Telehealth Training	3,500,000	3,500,000	0			
DMH - Behavioral Health Net	100,500	100,500	0			
Department of Health and Senior Services (DHSS) - Home & Community Based Services COVID Reimbursements	4,860,399	4,860,399	0			
Department of Social Services (DSS) - Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	1,724,500	1,465,313	259,187			
DSS - Family Support Division - electronic benefit transfers system - expense and equipment	423,254	423,254	0			
Department of Labor & Industrial Relations (DOLIR) - Unemployment Insurance System Support	20,000,000	16,313,992	3,686,008			
DED - Communications Campaign	3,249,956	3,249,956	0			
DPS - Missouri National Guard Expenses	5,400,000	2,524,856	2,875,144			
DHSS - Call Center/Data Entry	170,075	170,075	0			
DHSS - Testing	89,291,600	35,062,770	54,228,830			
DHSS - Contact Tracing/Tracking	11,800,000	5,379,351	6,420,649			
DHSS - Lab Infrastructure	22,360,108	9,056,922	13,303,186			
DHSS - Technology & Data Infrastructure	343,283	343,283	0			
DHSS - Sewershed	414,081	395,281	18,800			
DHSS - Surveillance	199,583	80,324	119,259			
DHSS - Prevention in High Risk Settings	1,222,775	40,657	1,182,118			
DHSS - COVID Support Services	1,093,350	597,960	495,390			

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Federal Funding for COVID-19 Response
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Fiscal Year 2020 and Fiscal Year 2021 through March 31, 2021

	Year Ended June 30, 2021 (through March 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
DESE - Hearing Aid Distribution	100,000	100,000	0			
DHSS - Poison Control	500,000	500,000	0			
DHSS - Saliva-Based Testing	2,127,000	1,087,829	1,039,171			
DOC - Waste Water Testing	181,568	181,568	0			
DSS - Food Banks	6,500,000	6,435,000	65,000			
DHEWD - American Graduate	99,999	99,999	0			
DESE - K-12 Support	61,440,933	61,440,933	0			
DESE - Independent Living Centers	144,658	144,657	1			
DESE - Substitute Teachers	2,000,000	1,196,048	803,952			
DHEWD - Independent Colleges	9,777,481	9,777,480	1			
DMH - Access to Recovery	1,000,000	1,000,000	0			
DHSS - Child Care Providers	12,000,000	2,225,491	9,774,509			
DSS - Assisted Living Facilities	10,000,000	2,185,344	7,814,656			
COVID Dedicated Personal Service	200,000,000	56,536,579	143,463,421	200,000,000	71,018,488	128,981,512
DMH - Staff Offering Support Program	3,200,000	0	3,200,000			
Fringe Benefits Personal Service	14,006,614	12,006,563	2,000,051	14,174,411	14,174,411	0
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	112	111	1			
DHEWD - A+ Program	4,899,916	4,899,915	1			
OA - Business Enterprise Portal	2,300,000	0	2,300,000			
DPS - Disaster Medical Assistance Team	3,500,000	1,501,382	1,998,618			
Personal Protective Equipment Warehousing	1,312,800	169,088	1,143,712			
DED - Manufacturer Retooling #2	4,500,000	0	4,500,000			
County Coronavirus Relief Fund Reporting	1,400,000	535,377	864,623			
Rural Hospitals	10,000,000	0	10,000,000			
DOLIR Unemployment Insurance Trust Fund	300,000,000	300,000,000	0			
Total State Emergency Management Federal Stimulus Fund	2,764,387,208	1,118,464,353	1,645,922,855	1,390,000,000	137,708,534	1,252,291,466
DEPARTMENT OF CORRECTIONS (DOC) FEDERAL STIMULUS FUND						
Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				11,578,485	1,514,706	10,063,779
Total DOC Federal Stimulus Fund				11,578,485	1,514,706	10,063,779
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Office of the Director - personal service				75,000	2,298	72,702
Office of the Director - expense and equipment				5,000,000	0	5,000,000
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	900,000	209,960	690,040	900,000	0	900,000

Appendix C

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Fiscal Year 2020 and Fiscal Year 2021 through March 31, 2021

	Year Ended June 30, 2021 (through March 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Division of Developmental Disabilities - community program funding, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need services - expense and equipment				15,364,800	0	15,364,800
Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency ⁴	8,175,000	377,860	7,797,140	8,175,000	4,104,264	4,070,736
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	2,000,000	601,967	1,398,033	2,000,000	63,556	1,936,444
Division of Developmental Disabilities - telehealth physician services related to COVID-19 - expense and equipment	720,000	0	720,000			
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	636,796	201,644	435,152			
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment	19,363,204	4,074,457	15,288,747			
Total DMH Federal Stimulus Fund	31,795,000	5,465,888	26,329,112	31,514,800	4,170,118	27,344,682
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND						
Division of Community and Public Health - community health programs funding and related expenses	224,981	0	224,981	671,000	0	671,000
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	732,279	11,050	721,229	445,516	0	445,516
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment and program distribution	30,461,800	4,854,767	25,607,033	32,556,018	438,189	32,117,829
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment	4,050,000	2,786,310	1,263,690	4,500,000	0	4,500,000
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment	18,000,000	12,997,989	5,002,011	25,000,000	6,404,165	18,595,835
Division of Community and Public Health - medications	401,508	293,461	108,047	1,620,000	0	1,620,000
Division of Community and Public Health - child nutrition and commodity assistance programs	185,000,000	128,855,824	56,144,176	30,062,065	30,062,065	0
Division of Community and Public Health - Office of Emergency Coordination - Poison Control Hotline - expense and equipment	100,000	0	100,000			
Division of Regulation and Licensure - program operations and support - personal service	700,000	250,196	449,804			

Appendix C

Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020 and Fiscal Year 2021 through March 31, 2021

	Year Ended June 30, 2021 (through March 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	6,343	293,657			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service	542,764	224,900	317,864			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment and program distribution	134,094,849	6,728,759	127,366,090			
Total DHSS Federal Stimulus Fund	374,608,181	157,009,599	217,598,582	94,854,599	36,904,419	57,950,180
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	28,331,553	5,809,072	22,522,481	30,000,000	0	30,000,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	6,026,000	1,471,691	4,554,309	4,326,000	245,203	4,080,797
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	643,510	295,314	348,196	528,000	0	528,000
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program	66,542,726	23,680,073	42,862,653	20,000,000	9,088,706	10,911,294
Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				1,294,500	194,750	1,099,750
Family Support Division - community services programs provided by Community Action Agencies or other not-for-profit organizations under provisions of the Community Services Block Grant	27,847,053	2,893,229	24,953,824			
Family Support Division - Low Income Home Energy Assistance Program	18,269,392	23,479	18,245,913			
Children's Division - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Children's Division, provided that the Children's Division shall coordinate the delivery of services with the Parents as Teachers Program within the Department of Elementary and Secondary Education	907,000	0	907,000			
Total DSS Federal Stimulus Fund	148,567,234	34,172,858	114,394,376	56,148,500	9,528,659	46,619,841
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects awarded on or after July 1, 2019, provided no funds shall be expended at higher education institutions not headquartered in Missouri for purposes of accreditation				20,000,000	0	20,000,000

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	Year Ended June 30, 2021 (through March 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	43,033,423	0	43,033,423			
Total DED Federal Stimulus Fund	43,033,423	0	43,033,423	20,000,000	0	20,000,000
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments	2,029,932	1,124,497	905,435			
Total DNR Federal Stimulus Fund	2,029,932	1,124,497	905,435			
LIEUTENANT GOVERNOR FEDERAL STIMULUS FUND						
Missouri State Council on the Arts - expense and equipment	517,000	0	517,000			
Missouri Humanities Council - program distribution	605,000	0	605,000			
Total Lieutenant Governor Federal Stimulus Fund	1,122,000	0	1,122,000			
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Administration of unemployment benefits made available under the Families First Coronavirus Response Act and CARES Act - personal service				1,000,000	208,806	791,194
Administration of unemployment benefits made available under the Families First Coronavirus Response Act and CARES Act - expense and equipment				700,000	687,146	12,854
Division of Employment Security - personal service	23,948,454	1,634,171	22,314,283			
Division of Employment Security - expense and equipment	7,600,846	1,130,422	6,470,424			
Division of Employment Security - administration of programs authorized and funded by the United States Department of Labor, such as Disaster Unemployment Assistance, and provided that all funds shall be expended from discrete accounts and that no monies shall be expended for funding administration of these programs by the Division of Employment Security	51,000,000	17,000,000	34,000,000			
OA - Information Technology Services Division - for DOLIR - expense and equipment	7,737,001	2,018,257	5,718,744	1,000,000	823,665	176,335
OA - Information Technology Services Division - for DOLIR - personal service	250,000	0	250,000			
Total DOLIR Federal Stimulus Fund	90,536,301	21,782,850	68,753,451	2,700,000	1,719,617	980,383
SECRETARY OF STATE (SOS) FEDERAL STIMULUS FUND						
Election reform grants, transaction costs, election administration improvements within Missouri, support of Help America Vote Act activities, and the state's share of election costs as required by Chapter 115, RSMo	16,100,000	418,613	15,681,387			
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	750,000	235,495	514,505			
Total SOS Federal Stimulus Fund	16,850,000	654,108	16,195,892			

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	Year Ended June 30, 2021 (through March 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
HOUSING ASSISTANCE STIMULUS FUND						
Emergency Rental Assistance Program	324,694,749	323,715,323	979,426			
Total Housing Assistance Stimulus Fund	324,694,749	323,715,323	979,426			
Total All Funds	\$ 6,547,939,623	1,821,384,601	4,726,555,022	5,500,254,776	1,150,698,707	4,349,556,069

¹ The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

² For the fiscal year ended June 30, 2021, the FMAP (Federal Medical Assistance Percentage) Enhancement Fund was only authorized an appropriation to transfer receipts to the Federal Budget Stabilization Fund and/or the General Revenue Fund. Therefore, the Department of Social Services cannot directly expend any receipted monies from the fund, as it could during the fiscal year ended June 30, 2020.

³ Initial legislation required Coronavirus Relief Fund assistance to be returned to the federal government if it was not spent to cover allowable costs incurred by December 30, 2020. Legislation changes in December 2020 extended that date to December 31, 2021. State officials did not know whether or to what extent the state may have to repay any funding received at the time the appropriation was established. To acknowledge the existence of the obligation, the state established appropriations authorizing the return of up to \$750 million.

⁴ This appropriation's expenditures for the fiscal year ended June 30, 2021, are a placeholder intended for the State Emergency Management Federal Stimulus Fund's Department of Mental Health Staff Offering Support Program appropriation. SAM II adjustments to reflect this were not fully processed by March 2021. Once processed, this appropriation's authority and expenditures for the fiscal year ended June 30, 2021, will return to zero. This stipend appropriation was obsoleted in September 2020, when it was replaced by an equivalent stipend appropriation also in the State Emergency Management Federal Stimulus Fund.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

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for COVID-19 Response
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Report No. 2021-018

April 2021

auditor.mo.gov

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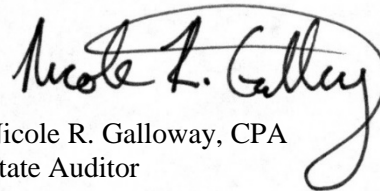
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance in the month of February 2021 for the Coronavirus Disease 2019 (COVID-19) emergency and the cumulative financial activity since the state began receiving funding in April 2020.

In March, April, and December 2020, Congress passed several legislative measures signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities during the COVID-19 emergency. The funding received by or made available to Missouri state government agencies will help pay for the state's emergency response to COVID-19 and provides (1) additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, and (2) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. Some funding authorized in the legislation also went directly to local government entities, healthcare facilities, and colleges and universities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In February, the state spent \$477 million from federal COVID-19 assistance (Appendix A). Through the end of February, the state has received \$3.81 billion and spent \$3.08 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$813 million) and funding passed through to counties and the City of St. Louis (\$521 million). Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, and other disaster relief purposes.



Nicole R. Galloway, CPA
State Auditor

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Missouri has been awarded federal funding under the following federal laws enacted in March, April, and December 2020:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116-123; H.R. 6074)
- Families First Coronavirus Response Act (Public Law 116-127; H.R. 6201)
- Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136; H.R. 748, as amended)
- Paycheck Protection Program and Health Care Enhancement Act (Public Law 116-139; H.R. 266)
- Consolidated Appropriations Act, 2021 (Public Law 116-260; H.R. 133)

The Coronavirus Preparedness and Response Supplemental Appropriations Act provides for grants to or cooperative agreements with states to carry out surveillance, epidemiology, laboratory capacity, infection control, mitigation, communications, and other preparedness and response activities. The state has been awarded as of February 28, 2021, approximately \$18.8 million under this act for additional or new funding under various federal grant programs. Part of this funding went directly to community health centers from the federal government. Each grant program has a separate time limit on use of the funding.

The Families First Coronavirus Response Act provides Missouri a 6.2 percent Federal Medical Assistance Percentage (FMAP) increase beginning January 1, 2020, for the state's Medicaid program (MO HealthNet) and other applicable programs. The state's FMAP percentage was approximately 66 percent prior to this act.¹ The increased FMAP is available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. To qualify for the temporary FMAP increase, Missouri must:

- Maintain eligibility standards, methodologies, or procedures that are no more restrictive than what the state had in place as of January 1, 2020, (maintenance of effort requirement).

¹ The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to this act.

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- Not charge premiums that exceed those that were in place as of January 1, 2020.
- Cover, without impositions of any cost sharing, testing, services, and treatments including vaccines, specialized equipment, and therapies related to COVID-19.
- Not terminate individuals from Medicaid if such individuals were enrolled in the program as of the date of the beginning of the emergency period, or become enrolled during the emergency period, unless the individual voluntarily terminates eligibility or is no longer a resident of the state (continuous coverage requirement).

Under the Families First Coronavirus Response Act, the state has also been awarded as of February 28, 2021, approximately \$36.2 million of additional or new funding under various federal grant programs for meal assistance, food subsidies, and administrative costs. Each grant program has a separate time limit on use of the funding.

The CARES Act specifies that payments provided to the state from the Coronavirus Relief Fund² may only be used to cover costs that (1) are necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the budget most recently approved as of March 27, 2020, (the date of enactment of the CARES Act) for the state; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The Consolidated Appropriations Act, 2021 extended the time for use of the funding to December 31, 2021.

The state has received approximately \$2.38 billion in Coronavirus Relief Fund assistance including nearly \$173.5 million for St. Louis County and \$122.7 million for Jackson County.³ Twenty-five percent of the remaining state share (approximately \$521 million) was distributed to other counties in the state and the City of St. Louis based on population. In early July, the Department of the Treasury Office of Inspector General (OIG) issued interim and quarterly reporting requirements for Coronavirus Relief Fund payments. The OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of these payments.

Eligible expenditures for Coronavirus Relief Fund assistance include, but are not limited to, payment for:⁴

² From the U.S. Department of the Treasury, CFDA number 21.019.

³ The funding for Jackson County and St. Louis County went directly to those local governments from the federal government.

⁴ U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4184, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

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1. Medical expenses such as:
 - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
 - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
 - Costs of providing COVID-19 testing, including serological testing.
 - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
 - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.
2. Public health expenses such as:
 - Expenses for communication and enforcement by state, territorial, local, and tribal governments of public health orders related to COVID-19.
 - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.
 - Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency.
 - Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
 - Expenses for public safety measures undertaken in response to COVID-19.
 - Expenses for quarantining individuals.
3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
 - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.

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- Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
 - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
 - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
 - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
 - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.
5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
- Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
 - Expenditures related to a state, territorial, local, or tribal government payroll support program.
 - Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.
6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy CARES Act eligibility criteria.

The state may also use Coronavirus Relief Fund assistance to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary expenditures.⁵ If the state has not used the Coronavirus Relief Fund assistance it has received to cover costs that were incurred by December 31, 2021, as required by federal law, those funds must be returned to the federal government.

⁵ U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4194, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

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The General Assembly has authorized the Office of Administration (OA) to transfer up to \$750 million in Coronavirus Relief Fund assistance from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. Any transferred funds must be repaid to the State Emergency Management Federal Stimulus Fund prior to June 30, 2021. At February 28, no transferred funds remained outstanding.

Under the CARES Act, the state has also been awarded as of February 28, 2021, approximately \$3.38 billion of additional or new funding under other various federal grant programs for assistance for public schools, institutions of higher education, and healthcare facilities; child care and family services; health care worker training programs; public health education; expanded telehealth services; and numerous other assistance services or benefits. A significant part of this funding went directly to local governments or the awarded entity. Each grant program has a separate time limit on use of the funding.

The Paycheck Protection Program and Health Care Enhancement Act provides funding to states for expanded COVID-19 testing. Under the act, the state has been awarded approximately \$166 million with some of this funding going directly to rural health departments from the federal government.

Under the Consolidated Appropriations Act, 2021, the state has also been awarded as of February 28, 2021, approximately \$2.7 billion of additional or new funding under various federal grant programs for emergency rental assistance, elementary school and higher education funding, virus testing, vaccine preparedness, transportation funding, meal assistance, child care, behavioral health services, and administrative costs. Each grant program has a separate time limit on use of the funding.

In February, the state spent \$477 million⁶ from federal COVID-19 assistance (Appendix A). Through the end of February, the state has received \$3.81 billion and spent \$3.08 billion from this assistance. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$813 million) and funding passed through to counties and the City of St. Louis (\$521 million).

Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, workforce development, economic development

⁶ This amount differs from the total disbursements shown in Appendix A, due to adjustments (\$327 million) in the schedule's presentation discussed in footnotes 2 and 3 of that appendix.

Federal Funding for COVID-19 Response
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programs for small businesses, COVID-19 dedicated personnel costs, and other disaster relief purposes. The state will be responsible for monitoring use of the funding it passes through to local governments. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation are presented in Appendix C.

Appendix A

Federal Funding for COVID-19 Response
Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
February 1, 2021, through February 28, 2021

	Unaudited					Ending Fund Balance
	Beginning Fund Balance	Receipts	Disbursements	Transfers In	Transfers Out	
Secretary of State Election Administration Improvements Fund ¹	\$ 116,321	0	(49,070)	0	0	165,391
Coronavirus Emergency Supplemental Fund	11,656,080	4,754	0	0	0	11,660,834
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ^{2 3}	326,605,916	84,036,660	410,642,576	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	23,775	27,479	27,478	0	0	23,776
Department of Elementary and Secondary Education Federal Emergency Relief Fund	571	4,722,873	4,721,372	0	0	2,072
Department of Higher Education and Workforce Development Federal Stimulus Fund	0	31,064	31,064	0	0	0
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	0	6,990,326	6,986,560	0	0	3,766
Missouri Department of Transportation Federal Stimulus Fund	28,397	1,340,599	1,368,995	0	0	1
Office of Administration Federal Stimulus Fund	105	0	105	0	0	0
Department of Public Safety Federal Stimulus Fund	154,728	0	14,427	0	0	140,301
State Emergency Management Federal Stimulus Fund ⁴	957,572,795	3,499,437	23,973,919	(757,103)	327,493,029	608,848,181
Department of Mental Health Federal Stimulus Fund	13,112,281	583,508	670,350	0	42,334	12,983,105
Department of Health and Senior Services Federal Stimulus Fund	1,622,993	29,412,139	29,629,983	0	49,017	1,356,132
Department of Social Services Federal Stimulus Fund	2,036	1,076,989	1,074,877	0	0	4,148
Department of Natural Resources Federal Stimulus Fund	16,152	550,789	352,167	0	0	214,774
Department of Labor & Industrial Relations Federal Stimulus Fund	384,087	1,050,000	877,408	0	250,596	306,083
Secretary of State Federal Stimulus Fund	3,425,591	0	9,357	0	0	3,416,234
Housing Assistance Stimulus Fund ⁵	0	0	323,715,323	323,715,323	0	0
Total all Funds	\$ 1,314,721,828	133,326,617	804,046,891	322,958,220	327,834,976	639,124,798

¹ During the fiscal year ending June 30, 2020, the Secretary of State (SOS) used this fund to account for COVID-19 receipts and disbursements and other pre-existing but unrelated activity. The receipts, disbursements, and beginning and ending fund balances listed represent only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority was established prior to the public health emergency, and thus does not reflect COVID-19 efforts. The SOS receives many federal grants and uses the state accounting system, as it was intended, to account for all grant activity. Beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund is used to account for all COVID-19 receipts and related disbursements. However, in January 2021 the SOS began using this fund again to receive refunds of unspent awards previously issued to subrecipients during the fiscal year ended June 30, 2020. The refunds reduce previous disbursements, and will be returned to the federal government. Cumulative refunds total \$165,391, including \$49,070 received in February 2021. Additional refunds are anticipated in March 2021.

² This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during fiscal year ended June 30, 2021 as disbursements, due to changes in the appropriation process in this fiscal year for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

³ We have removed the Federal Budget Stabilization Fund from this schedule. The fund is funded through transfers from the FMAP Enhancement Fund. The fund's appropriations would not need to be spent for COVID-19 related purposes. The FMAP Enhancement Fund had a fund balance of \$410,642,576 at the end of February.

⁴ The General Assembly has authorized the Office of Administration (OA) to transfer up to \$750 million in federal funds from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. These transferred funds, plus any interest the state earns, must be repaid to the State Emergency Management Federal Stimulus Fund. The OA transferred \$250 million in May 2020, and repaid the full \$250 million plus \$957,214 in earned interest in December 2020. However, in February 2021 the OA corrected the earned interest to \$200,111 (a reduction of \$757,103 in transfers in), after detecting an error in the initial calculation. The earned interest is considered COVID-19 revenue because the U.S. Treasury requires the state to use it to cover expenditures incurred in accordance with COVID-19 relief purposes.

⁵ In February 2021, the General Assembly authorized a transfer of up to \$324,694,749 from the State Emergency Management Federal Stimulus Fund to the Housing Assistance Stimulus Fund. This transfer supports the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief Program in Missouri) to provide financial assistance to eligible households unable to pay rent and utilities due to the COVID-19 pandemic. While the Department of Economic Development (DED) administers this fund and indirectly administers (monitors) the program, DED officials entered an agreement with the Missouri Housing Development Commission (MHDC) to directly administer the program. The \$323,715,323 disbursed in February 2021 effectively reflects an upfront transfer to the MHDC. That agency will expend the funds through at least September 2021. Any unused portion will be refunded to the DED, and in turn the U.S. Treasury.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal Funding for COVID-19 Response Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds Cumulative Results through February 28, 2021

	Unaudited				
	Receipts	Disbursements	Transfers In	Transfers Out	Fund Balance
Secretary of State Election Administration Improvements Fund ¹	\$ 3,801,643	3,636,252	0	0	165,391
Coronavirus Emergency Supplemental Fund	11,660,842	8	0	0	11,660,834
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ^{2 3}	813,124,607	813,124,607	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	73,845,543	73,821,767	0	0	23,776
Department of Elementary and Secondary Education Federal Emergency Relief Fund	147,761,181	147,759,109	0	0	2,072
Department of Higher Education and Workforce Development Federal Stimulus Fund	70,242	70,242	0	0	0
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	15,891,399	15,887,633	0	0	3,766
Missouri Department of Transportation Federal Stimulus Fund	19,346,448	19,346,447	0	0	1
Office of Administration Federal Stimulus Fund	521,241,978	521,093,744	66,711	214,945	0
Department of Public Safety Federal Stimulus Fund	4,051,443	1,838,392	0	2,072,750	140,301
State Emergency Management Federal Stimulus Fund ⁴	1,937,251,079	929,508,145	265,090,805	663,985,558	608,848,181
Department of Corrections Federal Stimulus Fund	11,578,485	1,514,706	0	10,063,779	0
Department of Mental Health Federal Stimulus Fund	25,930,724	8,707,588	725,786	4,965,817	12,983,105
Department of Health and Senior Services Federal Stimulus Fund	159,203,539	157,698,941	0	148,466	1,356,132
Department of Social Services Federal Stimulus Fund	37,031,521	35,927,623	0	1,099,750	4,148
Department of Natural Resources Federal Stimulus Fund	817,306	602,532	0	0	214,774
Department of Labor & Industrial Relations Federal Stimulus Fund	23,980,384	22,444,553	0	1,229,748	306,083
Secretary of State Federal Stimulus Fund	4,070,342	654,108	0	0	3,416,234
Housing Assistance Stimulus Fund ⁵	0	323,715,323	323,715,323	0	0
Total all Funds	\$ 3,810,658,706	3,077,351,720	589,598,625	683,780,813	639,124,798

¹ During the fiscal year ending June 30, 2020, the Secretary of State (SOS) used this fund to account for COVID-19 receipts and disbursements and other pre-existing but unrelated activity. The receipts, disbursements, and beginning and ending fund balances listed represent only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority was established prior to the public health emergency, and thus does not reflect COVID-19 efforts. The SOS receives many federal grants and uses the state accounting system, as it was intended, to account for all grant activity. Beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund is used to account for all COVID-19 receipts and related disbursements. However, in January 2021 the SOS began using this fund again to receive refunds of unspent awards previously issued to subrecipients during the fiscal year ended June 30, 2020. The refunds reduce previous disbursements, and will be returned to the federal government. Cumulative refunds total \$165,391, including \$49,070 received in February 2021. Additional refunds are anticipated in March 2021.

² This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during fiscal year ended June 30, 2021 as disbursements, due to changes in the appropriation process in this fiscal year for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

³ We have removed the Federal Budget Stabilization Fund from this schedule. The fund is funded through transfers from the FMAP Enhancement Fund. The fund's appropriations would not need to be spent for COVID-19 related purposes. The FMAP Enhancement Fund had a fund balance of \$410,642,576 at the end of February.

⁴ The General Assembly has authorized the Office of Administration (OA) to transfer up to \$750 million in federal funds from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. These transferred funds, plus any interest the state earns, must be repaid to the State Emergency Management Federal Stimulus Fund. The OA transferred \$250 million in May 2020, and repaid the full \$250 million in December 2020, plus \$200,111 in earned interest. The interest is considered COVID-19 revenue because the U.S. Treasury requires the state to use it to cover expenditures incurred in accordance with COVID-19 relief purposes.

⁵ In February 2021, the General Assembly authorized a transfer of up to \$324,694,749 from the State Emergency Management Federal Stimulus Fund to the Housing Assistance Stimulus Fund. This transfer supports the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief Program in Missouri) to provide financial assistance to eligible households unable to pay rent and utilities due to the COVID-19 pandemic. While the Department of Economic Development (DED) administers this fund and indirectly administers (monitors) the program, DED officials entered an agreement with the Missouri Housing Development Commission (MHDC) to directly administer the program. The \$323,715,323 disbursed in February 2021 effectively reflects an upfront transfer to the MHDC. That agency will expend the funds through at least September 2021. Any unused portion will be refunded to the DED, and in turn the U.S. Treasury.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through February 28, 2021

	Year Ended June 30, 2021 (through February 28, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	\$ 675,494	0	675,494	675,494	0	675,494
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	1	10,758,772	10,758,773	7	10,758,766
Total Coronavirus Emergency Supplemental Fund	11,434,267	1	11,434,266	11,434,267	7	11,434,260
FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND						
Department of Social Services (DSS) - MO HealthNet Division - Medicare Part D Clawback payments ²				100,000,000	74,391,170	25,608,830
DSS - MO HealthNet Division - payment to comprehensive prepaid health care plans as provided by federal or state law or for payments to programs authorized by the Frail Elderly Demonstration Project Waiver as provided by the Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508, Section 4744) and by Section 208.152 (16), RSMo, provided that the department shall implement programs or measures to achieve cost-savings through emergency room services reform, and further provided that MO HealthNet eligibles described in Section 501(a)(1)(D) of Title V of the Social Security Act may voluntarily enroll in the Managed Care Program ²						
Total FMAP Enhancement Fund				250,000,000	250,000,000	0
				350,000,000	324,391,170	25,608,830
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL						
Free public schools - all expenditures	2,000,000,000	31,910,655	1,968,089,345	1,515,839,292	0	1,515,839,292
School Nutrition Services Program - reimbursements to schools for school food programs	75,658,549	0	75,658,549	117,552,821	41,894,272	75,658,549
Missouri Healthy Schools, Successful Students Program	266,463	16,840	249,623			
Total DESE Federal Stimulus Fund	2,075,925,012	31,927,495	2,043,997,517	1,633,392,113	41,894,272	1,591,497,841
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act	208,443,000	73,728,217	134,714,783	300,000,000	67,469,751	232,530,249
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	30,000,000	6,563,141	23,436,859			
Total DESE Federal Emergency Relief Fund	238,443,000	80,291,358	158,151,642	300,000,000	67,469,751	232,530,249
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
Crowder College	1,718,186	0	1,718,186	1,718,186	0	1,718,186
Crowder College - maintenance and repair	65,732	0	65,732	65,732	0	65,732
Crowder College - equity	133,645	0	133,645	133,645	0	133,645
East Central College	1,622,326	0	1,622,326	1,622,326	0	1,622,326
East Central College - maintenance and repair	47,965	0	47,965	47,965	0	47,965
East Central College - equity	126,188	0	126,188	126,188	0	126,188

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through February 28, 2021

	Year Ended June 30, 2021 (through February 28, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Jefferson College	2,326,275	0	2,326,275	2,326,275	0	2,326,275
Jefferson College - maintenance and repair	114,448	0	114,448	114,448	0	114,448
Jefferson College - equity	180,943	0	180,943	180,943	0	180,943
Metropolitan Community College	9,402,075	0	9,402,075	9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair	395,635	0	395,635	395,635	0	395,635
Metropolitan Community College - equity	731,315	0	731,315	731,315	0	731,315
Mineral Area College	1,691,577	0	1,691,577	1,691,577	0	1,691,577
Mineral Area College - maintenance and repair	68,720	0	68,720	68,720	0	68,720
Mineral Area College - equity	131,575	0	131,575	131,575	0	131,575
Moberly Area Community College	1,904,480	0	1,904,480	1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair	45,518	0	45,518	45,518	0	45,518
Moberly Area Community College - equity	148,135	0	148,135	148,135	0	148,135
North Central Missouri College	811,508	0	811,508	811,508	0	811,508
North Central Missouri College - maintenance and repair	16,606	0	16,606	16,606	0	16,606
North Central Missouri College - equity	63,121	0	63,121	63,121	0	63,121
Ozarks Technical Community College	4,398,254	0	4,398,254	4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair	68,116	0	68,116	68,116	0	68,116
Ozarks Technical Community College - equity	342,106	0	342,106	342,106	0	342,106
St. Charles Community College	2,760,428	0	2,760,428	2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair	63,893	0	63,893	63,893	0	63,893
St. Charles Community College - equity	214,713	0	214,713	214,713	0	214,713
St. Louis Community College	12,960,637	0	12,960,637	12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair	473,822	0	473,822	473,822	0	473,822
St. Louis Community College - equity	1,008,108	0	1,008,108	1,008,108	0	1,008,108
State Fair Community College	1,858,709	0	1,858,709	1,858,709	0	1,858,709
State Fair Community College - maintenance and repair	64,102	0	64,102	64,102	0	64,102
State Fair Community College - equity	144,575	0	144,575	144,575	0	144,575
Three Rivers College	1,588,805	0	1,588,805	1,588,805	0	1,588,805
Three Rivers College - maintenance and repair	41,015	0	41,015	41,015	0	41,015
Three Rivers College - equity	123,581	0	123,581	123,581	0	123,581
State Technical College of Missouri	2,010,124	0	2,010,124	2,010,124	0	2,010,124
University of Central Missouri	18,446,119	0	18,446,119	18,446,119	0	18,446,119
Southeast Missouri State University	15,293,156	0	15,293,156	15,293,156	0	15,293,156
Missouri State University	31,333,687	0	31,333,687	31,333,687	0	31,333,687
Lincoln University	7,156,731	0	7,156,731	5,859,958	0	5,859,958
Lincoln University - land grant match				1,296,773	0	1,296,773

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through February 28, 2021

	Year Ended June 30, 2021 (through February 28, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Truman State University	13,886,774	0	13,886,774	13,886,774	0	13,886,774
Northwest Missouri State University	10,395,373	0	10,395,373	10,395,373	0	10,395,373
Missouri Southern State University	8,010,414	0	8,010,414	8,010,414	0	8,010,414
Missouri Western State University	7,415,585	0	7,415,585	7,415,585	0	7,415,585
Harris-Stowe State University	3,487,087	0	3,487,087	3,487,087	0	3,487,087
University of Missouri	138,745,625	0	138,745,625	138,745,625	0	138,745,625
Job training and related activities	1,332,000	70,242	1,261,758			
Total DHEWD Federal Stimulus Fund	305,369,512	70,242	305,299,270	304,037,512	0	304,037,512
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	23,643,000	15,891,399	7,751,601	200,000,000	0	200,000,000
Total DHEWD Federal Emergency Relief Fund	23,643,000	15,891,399	7,751,601	200,000,000	0	200,000,000
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code	61,770,760	14,317,826	47,452,934	20,000,000	4,114,460	15,885,540
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the State Block Grant Program administered through the Federal Airport Improvement Program	19,870,044	1,141,499	18,728,545	1,000,000	0	1,000,000
Total MoDOT Federal Stimulus Fund	81,640,804	15,459,325	66,181,479	21,000,000	4,114,460	16,885,540
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND						
Distribution of federal funds to units of local government as provided in the CARES Act				1,071,000,000	520,925,478	550,074,522
Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				316,500	158,016	158,484
Broadband expansion and/or cellular equipment and service to provide fixed or mobile broadband access to emergency services personnel in order to coordinate and dispatch services related to the COVID-19 disease - expense and equipment	5,000,000	0	5,000,000			
Broadband expansion to residential and agricultural areas in counties of the state of Missouri with high concentrations of state employees without residential access to broadband internet, for the purpose of enabling state employees to work remotely due to the COVID-19 disease - expense and equipment	5,000,000	0	5,000,000			
Reimbursement of broadband services costs, and/or for state purchase of cellular equipment and service to provide fixed or mobile broadband service for state employees required to work from home due to the COVID-19 disease - expense and equipment	2,000,000	0	2,000,000			

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through February 28, 2021

	Year Ended June 30, 2021 (through February 28, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency						
Total OA Federal Stimulus Fund	12,000,000	0	12,000,000	16,000	10,250	5,750
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency						
All allotments, grants and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency	1,860,000	1,649,142	210,858	2,262,000	189,250	2,072,750
Total DPS Federal Stimulus Fund	1,860,000	1,649,142	210,858			
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters	949,459,025	126,093,551	823,365,474	1,039,025,589	51,396,569	987,629,020
Alternative care treatment facility staffing expenses - personal service	35,000,000	3,388	34,996,612	35,000,000	1,119,066	33,880,934
MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of \$24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of \$19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed \$44.51 per Medicaid patient per day and shall be effective on March 1, 2020	90,000,000	88,864,790	1,135,210	90,000,000	0	90,000,000
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs	1,800,000	0	1,800,000	1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo	10,000,000	0	10,000,000	10,000,000	0	10,000,000
State Emergency Management Agency, Boone County Fire Protection District, Missouri Task Force 1 - expenses for response to emergencies and disasters in the State of Missouri and conduct of annual training exercises. Expenses may include, but are not limited to personnel salaries and benefits, supplies, and repair or replacement of damaged equipment	100,000	100,000	0			
Return of unspent CARES Act Coronavirus Relief Funds to the federal government ³	750,000,000	0	750,000,000			
DESE - Learning Loss Testing	8,400,000	2,853,583	5,546,417			
DESE - Transportation Costs	9,100,000	9,100,000	0			
DESE - State School Bus Routes	1,000,000	479,109	520,891			
DESE - Sheltered Workshops	4,000,000	3,999,730	270			
DESE - Distance Learning	10,000,000	5,582,706	4,417,294			

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through February 28, 2021

	Year Ended June 30, 2021 (through February 28, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
DHEWD - Distance Learning	10,000,000	10,000,000	0			
DHEWD - Computer-Based Training	2,000,000	1,028,000	972,000			
DHEWD - Workforce Development Boards	800,000	147,589	652,411			
DHEWD - Workforce Training	6,750,000	3,033,762	3,716,238			
DHEWD - Institutions of Higher Education COVID Expenses	115,929,526	115,792,343	137,183			
Department of Revenue (DOR) - Temporary Motor Vehicle and Driver Licensing Division Offices	2,000,000	944,801	1,055,199			
DOR - Technology and infrastructure costs due to the COVID-19 crisis - expense and equipment	363,066	79,262	283,804			
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service	427,109	157,596	269,513			
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - expense and equipment	1,110,000	372,230	737,770			
OA - Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	716,500	654,000	62,500			
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	142,500	130,000	12,500			
Missouri Consolidated Health Care Plan - COVID Reimbursement	22,000,000	12,178,247	9,821,753			
Department of Agriculture (MDA) - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic	20,000,000	15,798,256	4,201,744			
Department of Economic Development (DED) - Broadband Expansion	12,750,000	7,161,325	5,588,675			
DED - Program to provide grants to small businesses incorporated in the state of Missouri with 50 or fewer employees, to reimburse the costs of business interruption caused by required closures in connection with the COVID-19 public health emergency, provided that no grants shall be provided to franchise or chain business entities, and further provided that one-quarter of funds under such program shall be allocated to family-owned farms	30,000,000	16,973,929	13,026,071			
DED - Innovation Grants	1,000,000	748,560	251,440			
DED - Manufacturer Retooling	20,000,000	20,000,000	0			
DED - Nonprofit Stimulus	22,000,000	18,071,099	3,928,901			
DED - Destination Marketing Organization Stimulus	15,205,000	15,204,713	287			
DPS - Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	3,144,000	2,815,733	328,267			
Department of Corrections (DOC) - Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	23,578,485	20,297,822	3,280,663			

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through February 28, 2021

	Year Ended June 30, 2021 (through February 28, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Department of Mental Health (DMH) - Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	24,875,000	23,331,342	1,543,658			
DMH - Division of Developmental Disabilities - Developmental Disabilities Waiver (DDW) - compensation of all DDW providers during the period that Missouri or the United States falls within an emergency declaration to compensate any DDW provider with a retention payment, gap payment, or temporary rate increase; and additional payment per day during the period which a DDW provider has at least one confirmed positive COVID-19 case on the premises, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services	22,400,000	20,758,879	1,641,121			
DMH - Division of Behavioral Health COVID Reimbursements	10,000,000	10,000,000	0			
DMH - Division of Behavioral Health - suicide prevention initiatives - expense and equipment	620,000	620,000	0			
DMH - Developmental Disabilities Telehealth	4,320,000	2,867,952	1,452,048			
DMH - Telehealth Training	3,500,000	3,500,000	0			
DMH - Behavioral Health Net	100,500	100,500	0			
Department of Health and Senior Services (DHSS) - Home & Community Based Services COVID Reimbursements	20,000,000	4,852,370	15,147,630			
Department of Social Services (DSS) - Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	1,524,500	1,370,063	154,437			
DSS - Family Support Division - electronic benefit transfers system - expense and equipment	901,788	422,551	479,237			
Department of Labor & Industrial Relations (DOLIR) Unemployment Insurance System Support	20,000,000	15,016,054	4,983,946			
DED - Communications Campaign	3,250,000	3,249,956	44			
DPS - Missouri National Guard Expenses	5,400,000	1,792,391	3,607,609			
DHSS - Call Center/Data Entry	170,075	170,075	0			
DHSS - Testing	89,291,600	30,313,720	58,977,880			
DHSS - Contact Tracing/Tracking	11,800,000	5,379,351	6,420,649			
DHSS - Lab Infrastructure	22,360,108	9,056,922	13,303,186			
DHSS - Technology & Data Infrastructure	343,283	343,283	0			
DHSS - Sewershed	414,081	347,510	66,571			
DHSS - Surveillance	199,583	80,324	119,259			
DHSS - Prevention in High Risk Settings	1,222,775	40,657	1,182,118			
DHSS - COVID Support Services	1,093,350	597,960	495,390			
DESE - Hearing Aid Distribution	100,000	100,000	0			
DHSS - Poison Control	500,000	500,000	0			
DHSS - Saliva-Based Testing	2,127,000	977,751	1,149,249			

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	Year Ended June 30, 2021 (through February 28, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
DOC - Waste Water Testing	250,000	157,682	92,318			
DSS - Food Banks	6,500,000	6,435,000	65,000			
DHEWD - American Graduate	378,828	99,999	278,829			
DESE - K-12 Support	61,500,000	61,440,933	59,067			
DESE - Independent Living Centers	250,000	144,657	105,343			
DESE - Substitute Teachers	2,000,000	879,763	1,120,237			
DHEWD - Independent Colleges	10,000,000	9,777,480	222,520			
DMH - Access to Recovery	1,000,000	1,000,000	0			
DHSS - Child Care Providers	12,000,000	1,575,656	10,424,344			
DSS - Assisted Living Facilities	10,000,000	1,147,369	8,852,631			
COVID Dedicated Personal Service	200,000,000	56,536,579	143,463,421	200,000,000	71,018,488	128,981,512
DMH - Staff Offering Support Program	3,200,000	0	3,200,000			
Fringe Benefits Personal Service	14,006,614	12,006,563	2,000,051	14,174,411	14,174,411	0
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	112	111	1			
DHEWD - A+ Program	5,000,000	4,899,915	100,085			
OA - Business Enterprise Portal	2,300,000	0	2,300,000			
DPS - Disaster Medical Assistance Team	3,500,000	933,586	2,566,414			
Personal Protective Equipment Warehousing	1,312,800	100,075	1,212,725			
DED - Manufacturer Retooling #2	4,500,000	0	4,500,000			
County Coronavirus Relief Fund Reporting	1,400,000	535,377	864,623			
Total State Emergency Management Federal Stimulus Fund	2,764,387,208	792,126,480	1,972,260,728	1,390,000,000	137,708,534	1,252,291,466
DEPARTMENT OF CORRECTIONS (DOC) FEDERAL STIMULUS FUND						
Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				11,578,485	1,514,706	10,063,779
Total DOC Federal Stimulus Fund				11,578,485	1,514,706	10,063,779
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Office of the Director - personal service				75,000	2,298	72,702
Office of the Director - expense and equipment				5,000,000	0	5,000,000
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	900,000	136,987	763,013	900,000	0	900,000
Division of Developmental Disabilities - community program funding, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need services - expense and equipment				15,364,800	0	15,364,800

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	Year Ended June 30, 2021 (through February 28, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency ⁴	8,175,000	321,068	7,853,932	8,175,000	4,104,264	4,070,736
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	2,000,000	521,752	1,478,248	2,000,000	63,556	1,936,444
Division of Developmental Disabilities - telehealth physician services related to COVID-19 - expense and equipment	720,000	0	720,000			
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	636,796	173,706	463,090			
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment	19,363,204	3,465,709	15,897,495			
Total DMH Federal Stimulus Fund	31,795,000	4,619,222	27,175,778	31,514,800	4,170,118	27,344,682
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND						
Division of Community and Public Health - community health programs funding and related expenses	224,981	0	224,981	671,000	0	671,000
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	732,279	4,651	727,628	445,516	0	445,516
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment and program distribution	30,461,800	3,666,486	26,795,314	32,556,018	438,189	32,117,829
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment	4,050,000	2,659,718	1,390,282	4,500,000	0	4,500,000
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment	18,000,000	12,947,901	5,052,099	25,000,000	6,404,165	18,595,835
Division of Community and Public Health - medications	401,508	281,535	119,973	1,620,000	0	1,620,000
Division of Community and Public Health - child nutrition and commodity assistance programs	185,000,000	99,481,348	85,518,652	30,062,065	30,062,065	0
Division of Community and Public Health - Office of Emergency Coordination - Poison Control Hotline - expense and equipment	100,000	0	100,000			
Division of Regulation and Licensure - program operations and support - personal service	700,000	139,488	560,512			
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	1,415	298,585			

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	Year Ended June 30, 2021 (through February 28, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service	542,764	129,902	412,862			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment and program distribution	134,094,849	1,917,382	132,177,467			
Total DHSS Federal Stimulus Fund	374,608,181	121,229,826	253,378,355	94,854,599	36,904,419	57,950,180
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	28,331,553	0	28,331,553	30,000,000	0	30,000,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	6,026,000	1,471,691	4,554,309	4,326,000	245,203	4,080,797
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	643,510	249,284	394,226	528,000	0	528,000
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program	66,542,726	22,658,474	43,884,252	20,000,000	9,088,706	10,911,294
Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				1,294,500	194,750	1,099,750
Family Support Division - community services programs provided by Community Action Agencies or other not-for-profit organizations under provisions of the Community Services Block Grant	27,847,053	2,008,021	25,839,032			
Family Support Division - Low Income Home Energy Assistance Program	18,269,392	15,641	18,253,751			
Children's Division - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Children's Division, provided that the Children's Division shall coordinate the delivery of services with the Parents as Teachers Program within the Department of Elementary and Secondary Education	907,000	0	907,000			
Total DSS Federal Stimulus Fund	148,567,234	26,403,111	122,164,123	56,148,500	9,528,659	46,619,841
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects awarded on or after July 1, 2019, provided no funds shall be expended at higher education institutions not headquartered in Missouri for purposes of accreditation				20,000,000	0	20,000,000

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through February 28, 2021

	Year Ended June 30, 2021 (through February 28, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	43,033,423	0	43,033,423			
Total DED Federal Stimulus Fund	43,033,423	0	43,033,423	20,000,000	0	20,000,000
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments	2,029,932	602,532	1,427,400			
Total DNR Federal Stimulus Fund	2,029,932	602,532	1,427,400			
LIEUTENANT GOVERNOR FEDERAL STIMULUS FUND						
Missouri State Council on the Arts - expense and equipment	517,000	0	517,000			
Missouri Humanities Council - program distribution	605,000	0	605,000			
Total Lieutenant Governor Federal Stimulus Fund	1,122,000	0	1,122,000			
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Administration of unemployment benefits made available under the Families First Coronavirus Response Act and CARES Act - personal service				1,000,000	208,806	791,194
Administration of unemployment benefits made available under the Families First Coronavirus Response Act and CARES Act - expense and equipment				700,000	687,146	12,854
Division of Employment Security - personal service	23,948,454	1,203,413	22,745,041			
Division of Employment Security - expense and equipment	7,600,846	974,880	6,625,966			
Division of Employment Security - administration of programs authorized and funded by the United States Department of Labor, such as Disaster Unemployment Assistance, and provided that all funds shall be expended from discrete accounts and that no monies shall be expended for funding administration of these programs by the Division of Employment Security	51,000,000	17,000,000	34,000,000			
OA - Information Technology Services Division - for DOLIR - expense and equipment	7,737,001	1,550,633	6,186,368	1,000,000	823,665	176,335
OA - Information Technology Services Division - for DOLIR - personal service	250,000	0	250,000			
Total DOLIR Federal Stimulus Fund	90,536,301	20,728,926	69,807,375	2,700,000	1,719,617	980,383
SECRETARY OF STATE (SOS) FEDERAL STIMULUS FUND						
Election reform grants, transaction costs, election administration improvements within Missouri, support of Help America Vote Act activities, and the state's share of election costs as required by Chapter 115, RSMo	16,100,000	418,613	15,681,387			
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	750,000	235,495	514,505			
Total SOS Federal Stimulus Fund	16,850,000	654,108	16,195,892			

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Federal Funding for COVID-19 Response Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020 and Fiscal Year 2021 through February 28, 2021

	Year Ended June 30, 2021 (through February 28, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
HOUSING ASSISTANCE STIMULUS FUND						
Emergency Rental Assistance Program						
Total Housing Assistance Stimulus Fund	324,694,749	323,715,323	979,426			
Total All Funds	324,694,749	323,715,323	979,426			
	\$ 6,547,939,623	1,435,368,490	5,112,571,133	5,500,254,776	1,150,698,707	4,349,556,069

¹ The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

² For the fiscal year ended June 30, 2021, the FMAP (Federal Medical Assistance Percentage) Enhancement Fund was only authorized an appropriation to transfer receipts to the Federal Budget Stabilization Fund and/or the General Revenue Fund. Therefore, the Department of Social Services cannot directly expend any receipted monies from the fund, as it could during the fiscal year ended June 30, 2020.

³ Initial legislation required Coronavirus Relief Fund assistance to be returned to the federal government if it was not spent to cover allowable costs incurred by December 30, 2020. Legislation changes in December 2020 extended that date to December 31, 2021. State officials did not know whether or to what extent the state may have to repay any funding received at the time the appropriation was established. To acknowledge the existence of the obligation, the state established appropriations authorizing the return of up to \$750 million.

⁴ This appropriation's expenditures for the fiscal year ended June 30, 2021, are a placeholder intended for the State Emergency Management Federal Stimulus Fund's Department of Mental Health Staff Offering Support Program appropriation. SAM II adjustments to reflect this were not fully processed by February 2021. Once processed, this appropriation's authority and expenditures for the fiscal year ended June 30, 2021, will return to zero. This stipend appropriation was obsoleted in September 2020, when it was replaced by an equivalent stipend appropriation also in the State Emergency Management Federal Stimulus Fund.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

State of Missouri
Comprehensive Annual Financial Report
Report on Internal Control, Compliance, and Other Matters
Year Ended June 30, 2020

Report No. 2021-017

March 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the Comprehensive Annual Financial Report Report on Internal Control, Compliance, and Other Matters

Department of Revenue Financial Reporting Controls	The Department of Revenue does not have adequate controls and procedures over financial reporting of motor vehicle sales tax accounts receivable. As a result, net accounts receivable and related liability balances submitted to the Office of Administration - Division of Accounting (DOA) for inclusion in the <i>Missouri Comprehensive Annual Financial Report</i> for the year ended June 30, 2020, were overstated by at least \$292 million.
Department of Social Services Financial Reporting Controls	The Department of Social Services - Division of Finance and Administrative Services does not have adequate controls and procedures over financial reporting of accounts payable. As a result, accounts payable data submitted to the DOA for inclusion in the <i>Missouri Comprehensive Annual Financial Report</i> for the year ended June 30, 2020, was overstated by approximately \$17.5 million.

Because of the nature of this audit, no rating is provided.

State of Missouri - Comprehensive Annual Financial Report

Report on Internal Control, Compliance, and Other Matters

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State of Missouri - Comprehensive Annual Financial Report

Report on Internal Control, Compliance, and Other Matters

Introduction

Summary of Financial Statement Audit Results

We issued our audit report (Report No. 2021-006¹) of the state's Comprehensive Annual Financial Report (Annual Report), as of and for the year ended June 30, 2020, on February 25, 2021. The state's financial statements covered approximately \$47 billion in total assets and approximately \$31 billion in total expenses for state fiscal year 2020. Our report expressed qualified opinions on the governmental activities and the General Fund because we were not allowed access to tax returns and related source documents for income taxes. Our report expressed unmodified opinions on all remaining opinion units.

In connection with the audit, we tested internal controls and compliance with laws and regulations. The results of our tests are contained herein in our Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. We reported two findings related to internal control deficiencies. These findings were at the Department of Revenue and the Department of Social Services. We consider these findings to be a material weakness and a significant deficiency. The state agencies' responses to the findings are included in this report. The agencies prepared a Corrective Action Plan (CAP) for each finding. The CAPs were submitted to the Office of Administration (OA) and will be included in the Corrective Action Plans section of the State of Missouri - Single Audit Report, to be issued later.

The state agencies prepared and submitted to the OA the status of the prior audit findings. They will be presented in the Summary Schedule of Prior Audit Findings section of the State of Missouri - Single Audit Report.

¹ The Annual Report is available online at: <<https://oa.mo.gov/accounting/reports/annual-reports/comprehensive-annual-financial-reports>>.



NICOLE GALLOWAY, CPA

Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Michael L. Parson, Governor
and
Members of the General Assembly

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the state of Missouri, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the state's basic financial statements, and have issued our report thereon dated February 25, 2021. Our report expressed qualified opinions on the governmental activities and the General Fund, a major fund, because we were not allowed access to tax returns and related source documents for income taxes. Approximately 26 percent of governmental activity revenues and 31 percent of General Fund revenues are from this source. We were unable to satisfy ourselves by appropriate audit procedures as to the income tax revenue beyond the amounts recorded. Our report expressed unmodified opinions on all remaining opinion units.

Our report on the state of Missouri's financial statements includes a reference to other auditors who audited the financial statements of:

1. The Missouri Road Fund, a major fund; the Missouri Road Bond Fund; the Conservation Employees' Insurance Plan; the Transportation Self-Insurance Plan; the Missouri State Employees' Insurance Plan; the Missouri Consolidated Health Care Plan; and the Missouri Department of Transportation and Missouri State Highway Patrol Medical and Life Insurance Plan which represent 71 percent of the assets and 11 percent of the revenues of the governmental activities.
2. The State Lottery, a major fund, and the Petroleum Storage Tank Insurance Fund which represent 16 percent of the assets and 35 percent of the revenues of the business-type activities.
3. The aggregate discretely presented component units.
4. The pension (and other employee benefit) trust funds and the Missouri Department of Transportation agency funds which represent 93 percent of the assets and 97 percent of the additions of the fiduciary funds.

This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

The financial statements of the Conservation Employees' Insurance Plan, the Missouri State Employees' Insurance Plan, and the Missouri Consolidated Health Care Plan, internal service funds; the Missouri Development Finance Board, the Missouri Agricultural and Small Business Development Authority, and the State Environmental Improvement Energy Resources Authority, discretely presented component units; and the pension (and other employee benefit) trust funds were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the state of Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the state's internal control. Accordingly, we do not express an opinion on the effectiveness of the state's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings, we identified certain deficiencies in internal control that we consider to be a material weakness and a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the state's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings as finding number FS2020-001 to be a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying Schedule of Findings as finding number FS2020-002 to be a significant deficiency.

Compliance and Other Matters

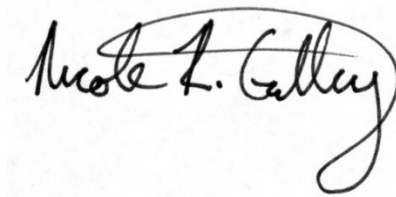
As part of obtaining reasonable assurance about whether the state of Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

State's Responses to the Findings

The state of Missouri's responses to the findings identified in our audit are described in the accompanying Schedule of Findings. The state's responses were not subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, pursuant to Section 29.200, RSMo, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is written in a cursive style with a large, looping "G" at the end.

Nicole R. Galloway, CPA
State Auditor

February 25, 2021

State of Missouri - Comprehensive Annual Financial Report

Report on Internal Control, Compliance, and Other Matters

Schedule of Findings

FS2020-001.

Department of Revenue Financial Reporting Controls

The Department of Revenue (DOR) does not have adequate controls and procedures over financial reporting of motor vehicle sales tax accounts receivable. As a result, net accounts receivable and related liability balances submitted to the Office of Administration - Division of Accounting (DOA) for inclusion in the *Missouri Comprehensive Annual Financial Report* (Annual Report) for the year ended June 30, 2020, were misstated. If the misstatements had not been identified during the audit, net accounts receivable and related liability balances for governmental and agency funds would have been overstated by at least \$292 million in the Annual Report.

To determine and submit net accounts receivable and related liability balances for delinquent motor vehicle sales taxes to the DOA, the DOR - Administration Division first obtains reports totaling gross accounts receivable and the allowance for uncollectible accounts generated from the computerized Delinquent Fee system maintained by the DOR - Motor Vehicle and Driver Licensing Division. The Administration Division then allocates the gross accounts receivable and uncollectible amounts to certain governmental and agency funds. Our review and testing of the accounts comprising the gross accounts receivable and uncollectible amounts, and allocations of these amounts identified the following concerns.

- The Delinquent Fee system does not include complete and accurate data for some transactions; therefore, the accounts receivable reports generated from the system, and used to determine balances reported to the DOA, were inaccurate. Our testing of individual motor vehicle sales tax accounts receivable balances as of June 30, 2020, identified some accounts that included no local sales tax rate, and some accounts that had no or an incorrect vehicle purchase price recorded, resulting in inaccurate amounts due from taxpayers for state and local sales taxes.
- The gross accounts receivable amount was understated by approximately \$94 million because old accounts from fiscal years 1989 through 2011 were included in the allowance for uncollectible accounts report, but were not included in the gross accounts receivable report.
- The allowance for uncollectible accounts report was understated by at least \$386 million because the methodology for determining uncollectible amounts was not representative of actual historical collection activities. Our analysis of delinquent motor vehicle sales tax accounts receivable balances from fiscal years 2011 through 2020, noted there is minimal collection on delinquent amounts after the first year.
- The gross accounts receivable and uncollectible amounts were not properly allocated to the governmental and agency funds because no consideration was given for the portion related to local sales taxes. As a result, the gross accounts receivable and uncollectible amounts allocated



State of Missouri - Comprehensive Annual Financial Report
Report on Internal Control, Compliance, and Other Matters
Schedule of Findings

to the governmental funds were overstated and amounts allocated to the agency funds were understated.

Once these issues were identified and brought to the DOR's attention, the Administration Division made corrections to include previously omitted amounts in the gross accounts receivable amount, to revise the methodology for determining uncollectible amounts, and to correctly allocate the gross accounts receivable and uncollectible amounts for local sales taxes to the agency funds. The Administration Division submitted revised reports for the motor vehicle sales tax accounts receivable and related liability balances to the DOA. DOR officials indicated they will continue to reevaluate the calculations and methodologies going forward. Had the corrections not been made, the net accounts receivable and related liability amounts would have been overstated by at least \$292 million.

These misstatements relate to the net accounts receivable and related liability balances for several governmental and agency funds reported within various opinion units of the Annual Report. The DOA made corrections to the Annual Report prior to its completion and similarly restated year ended June 30, 2019, amounts.

It is essential the DOR establish controls and procedures to prepare and submit accurate accounts receivable balances to the DOA. The *Standards for Internal Control in the Federal Government*, issued by the Comptroller General of the United States, states management is responsible for the design, implementation, and operating effectiveness of the internal control system and that control activities should be designed to achieve objectives and respond to risks. Such controls would allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements.

Recommendation

The DOR implement controls and procedures to prepare and submit accurate motor vehicle sales tax accounts receivable reports to the DOA.

Auditee's Response

The DOR understands the auditor's finding. The DOR wants to reassure our customers that the finding does not have any effect on them or result in any added cost to them. Our Corrective Action Plan includes our planned actions to address the finding.

FS2020-002. Department of Social Services Financial Reporting Controls

The Department of Social Services (DSS) - Division of Finance and Administrative Services (DFAS) does not have adequate controls and procedures over financial reporting of accounts payable. As a result, accounts payable data submitted to the Office of Administration - Division of Accounting (DOA) for inclusion in the *Missouri Comprehensive Annual Financial Report* (Annual Report) for the year ended June 30, 2020, was misstated. If the misstatement had not been identified during the audit,



State of Missouri - Comprehensive Annual Financial Report
Report on Internal Control, Compliance, and Other Matters
Schedule of Findings

accounts payable would have been overstated by approximately \$17.5 million in the Annual Report.

To compile the accounts payable balances for the Annual Report, the DOA provides the DFAS a statewide accounting (SAM II) system report of transactions coded as year-end accounts payable. DFAS personnel review the transactions and supporting documentation, and prepare and submit to the DOA a report of additional accounts payable. This report includes adjustments to the SAM II system report, plus accounts payable balances associated with non-SAM II transactions.

The DFAS has not documented the process, procedures, or internal controls for reporting accounts payable data to the DOA. In addition, during the audit, DFAS personnel had difficulties explaining the procedures performed and locating documentation supporting the year ended June 30, 2020, additional accounts payable report. DFAS personnel stated the report was prepared by a different employee than in previous years, the employee resigned, and complete documentation was not retained.

For the year ended June 30, 2020, the DFAS identified transactions totaling approximately \$8.74 million incorrectly coded in the SAM II system that were included in the SAM II system accounts payable report. Rather than reporting a negative adjustment to subtract these transactions from the accounts payable balances, the DFAS incorrectly made a positive adjustment, causing the additional accounts payable reported to the DOA to be overstated by approximately \$17.5 million. This error was not detected in the DSS supervisory review of the additional accounts payable report. After our inquiries, DFAS personnel submitted to the DOA a revised additional accounts payable report.

It is essential the DFAS establish controls and procedures to prepare and submit accurate accounts payable reports to the DOA. The *Standards for Internal Control in the Federal Government*, issued by the Comptroller General of the United States, states management is responsible for the design, implementation, and operating effectiveness of the internal control system and that control activities should be designed to achieve objectives and respond to risks. Such controls would allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements.

Recommendation

The DSS through the DFAS implement controls and procedures to prepare and submit accurate accounts payable reports to the DOA.

Auditee's Response

The DSS agrees with this finding. The DSS had a transition of staff during the timeframe for completing the accounts payable reports. The DSS is currently in the process of developing and formalizing written policies and procedures



State of Missouri - Comprehensive Annual Financial Report
Report on Internal Control, Compliance, and Other Matters
Schedule of Findings

for preparing accounts payable reports. New team members responsible for report preparation will receive training by the Accounts Payable Manager or his/her designee.

Regarding the supervisory review, the review occurred and it was determined the accounts payable report was within a reasonable range of normal submission.



Nicole Galloway, CPA

Missouri State Auditor

**Monthly Report on Political
Subdivision Filings
February 2021**

Report No. 2021-016

March 2021

auditor.mo.gov

Monthly Report on Political Subdivision Filings

February 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 20 political subdivisions required to file a financial report by February 28, 2021, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in February 2021, after their filing deadline. The filing status for these 12 entities is presented in summary on page 3 and by individual entity in Appendix B-D.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Political Subdivision Filings

February 2021

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

This report includes the filing status for the 20 political subdivisions, other than cities, towns, and villages, with a fiscal year end of August 31, 2020. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 20 political subdivisions, 12 filed an annual financial report timely.

This report also includes the filing status for 12 political subdivisions, other than cities, towns, and villages, that filed their financial report in February 2021, after their filing deadline.

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports Reports Due February 28, 2021

Fiscal Year Ended August 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Adair County NHD	No	
Carroll	Brunswick Levee District	Yes	September 3, 2020
Franklin	New Haven SRD Franklin County	No	
Holt	Little Tarkio Drainage District	No	
Jackson	Atherton Blue Mills Levee District	Yes	November 25, 2020
Jefferson	Arnold Retail Corridor TDD	Yes	February 22, 2021
	Arnold Triangle TDD	Yes	February 22, 2021
	Ridgecrest CID	Yes	November 25, 2020
	Knox County NHD	No	
Lawrence	Lawrence County NHD	Yes	December 4, 2020
McDonald	PWSD 2 McDonald County	Yes	December 3, 2020
Pemiscot	St. Francis Levee District	Yes	January 28, 2021
Ripley	Ripley County Memorial Hospital	No	
Saline	Miami Levee District 1	Yes	August 24, 2020
Scott	Miner Gateway CID	Yes	February 22, 2021
St. Louis	Richardson Crossing CID	No	
Stoddard	Essex SRD Stoddard County	Yes	November 24, 2020
	PWSD 2 Stoddard County	Yes	February 10, 2021
Washington	Washington County Memorial Hospital	No	
Wayne	PWSD 3 Wayne County	No	
Total Filed		12	
Total Not Filed		8	

Acronyms:

CID	Community Improvement District
NHD	Nursing Home District
PWSD	Public Water Supply District
SRD	Special Road District
TDD	Transportation Development District

Appendix B
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2020
 Filed in February 2021

Fiscal Year Ended December 31, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Sullivan	Sullivan County Library District	Yes	February 24, 2021
Total Filed		1	

Appendix C

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due December 31, 2020

Filed in February 2021

Fiscal Year Ended June 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Buchanan	Rolling Hills Consolidated PLD	Yes	February 8, 2021
	St. Joseph Downtown CID	Yes	February 23, 2021
Caldwell	Caldwell County Ambulance District	Yes	February 1, 2021
Clay	Meadowbrook Village CID	Yes	February 5, 2021
Harrison	East Fork of Big Creek Subdistrict	Yes	February 23, 2021
	Panther Creek Watershed Subdistrict	Yes	February 23, 2021
	West Fork of Big Creek Subdistrict	Yes	February 23, 2021
	Macon County NHD	Yes	February 25, 2021
St. Charles	Consolidated North County LD	Yes	February 2, 2021
Total Filed		9	

Acronyms:

CID	Community Improvement District
LD	Library District
NHD	Nursing Home District
PLD	Public Library District

Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due January 31, 2021

Filed in February 2021

Fiscal Year Ended July 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Newton	Stella SRD Newton County	Yes	February 27, 2021
Scott	Illmo SRD Scott County	Yes	February 25, 2021
Total Filed		2	

Acronyms:

SRD Special Road District



Nicole Galloway, CPA

Missouri State Auditor

**Monthly Report on Municipal Court
and Revenue Filings
February 2021**

Report No. 2021-015

March 2021

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings

February 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by February 28, 2021, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for the 6 cities, 1 town, and 4 villages is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in February 2021, after their filing deadline. The filing status for these 19 cities, 1 town, and 3 villages is presented in summary on page 4 and by individual entity in Appendixes B to D.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Municipal Court and Revenue Filings

February 2021

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, except counties and school districts, in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 6 cities, 1 town, and 4 villages with a fiscal year end of August 31, 2020, whose financial report was due by February 28, 2021. Of the 11 municipalities, 6 filed the financial report timely. Of the 9 municipalities required to file an addendum, 4 filed timely. Of the 3 municipalities required to file a certification, 1 filed the certification timely.



Monthly Report on Municipal Court and Revenue Filings
February 2021
Executive Summary

This report includes the filing status for 19 cities, 1 town, and 3 villages that filed at least one of the items (financial report, addendum, or certification) in February 2021, after their filing deadline. Of these municipalities, 20 filed an annual financial report, 4 filed an addendum, and 3 filed a certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due February 28, 2021

Fiscal Year Ended August 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Barton	City of Golden City	Yes	January 4, 2021	Yes	n/a
Bates	Village of Merwin	Yes	February 25, 2021	n/a	n/a
Clay	City of Avondale	Yes	November 9, 2020	Yes	n/a
Franklin	Village of Miramiguoa Park	Yes	November 19, 2020	Yes	n/a
Jefferson	City of Arnold	Yes	February 26, 2021	No	No
Scotland	City of Memphis	No		No	n/a
Scott	City of Miner	No		Yes	n/a
	Village of Haywood City	No		n/a	n/a
St. Charles	Town of Augusta	Yes	December 18, 2020	No	n/a
St. Louis	Village of Pasadena Park	No		No	Yes
Taney	City of Forsyth	No		No	No
Total Filed		6		4	1
Total Not Filed		5		5	2
Total n/a		0		2	8

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due September 30, 2020
Filed in February 2021

Fiscal Year Ended March 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cass	City of Pleasant Hill	**	October 21, 2020	**	Yes
Total Filed		0		0	1

** Filed by September 30, 2020.

Appendix C

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due November 30, 2020

Filed in February 2021

Fiscal Year Ended May 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Pike	City of Louisiana	**	November 30, 2020	Yes	Yes
Total Filed		0		1	1

** Filed by November 30, 2020

Appendix D
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2020
Filed in February 2021

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Boone	City of Rocheport	Yes	February 24, 2021	n/a	n/a
	Town of Huntsdale	Yes	February 7, 2021	n/a	n/a
Cape Girardeau	Village of Oak Ridge	Yes	February 12, 2021	n/a	n/a
Crawford	City of Cuba	Yes	February 8, 2021	No	No
Dent	City of Salem	Yes	February 1, 2021	***	n/a
Dunklin	City of Campbell	Yes	February 22, 2021	**	**
	City of Malden	Yes	February 2, 2021	**	**
Grundy	City of Galt	Yes	February 26, 2021	n/a	n/a
Holt	City of Craig	Yes	February 23, 2021	No	n/a
Macon	City of La Plata	**	August 18, 2020	Yes	n/a
Maries	City of Belle	Yes	February 22, 2021	**	**
Nodaway	City of Arkoe	Yes	February 3, 2021	n/a	n/a
Osage	City of Chamois	Yes	February 9, 2021	n/a	n/a
Phelps	City of Doolittle	Yes	February 2, 2021	No	n/a
Putnam	Village of Livonia	Yes	February 4, 2021	n/a	n/a
Ralls	Village of Rensselaer	Yes	February 9, 2021	n/a	n/a
Scott	City of Blodgett	Yes	February 10, 2021	n/a	n/a
	City of Sikeston	Yes	February 17, 2021	**	**
St. Louis	City of Berkeley	Yes	February 23, 2021	Yes	Yes
Stoddard	City of Bell City	Yes	February 23, 2021	Yes	n/a
Stone	City of Crane	Yes	February 24, 2021	No	No
Total Filed		20		3	1

** Filed by December 31, 2020.

*** Filed after December 31, 2020, but before February 2021.

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.



Nicole Galloway, CPA

Missouri State Auditor

**Compilation of 2020 Federal Forfeiture
Reports**

Report No. 2021-014

March 2021

auditor.mo.gov

Compilation of 2020 Federal Forfeiture Reports

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NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

Section 513.653.1, RSMo, requires law enforcement agencies involved in using the federal forfeiture system under federal law to file a copy of the federal form entitled "ACA Form - Equitable Sharing Agreement and Certification" regarding federal seizures and the proceeds therefrom to the State Auditor's Office. Although Section 513.653.1, RSMo, only requires my office to receive these reports, we compiled the information the law enforcement agencies filed with us. We have not audited the forms submitted and, accordingly, do not express an opinion or any other form of assurance on them, including whether or not an agency is in compliance with the statute. The primary objectives of this compilation were to:

1. Identify the reporting status of law enforcement agencies.
2. Summarize the information reported.

Conclusions regarding compliance cannot be made for law enforcement agencies that did not submit a form.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits: Kelly Davis, M.Acct., CPA, CFE
Senior Analyst: Jill Wilson, MBA

Compilation of 2020 Federal Forfeiture Reports

Executive Summary

Executive Summary

Section 513.653, RSMo, requires law enforcement agencies involved in using the federal forfeiture system under federal law to annually file a copy of the federal form entitled "ACA Form - Equitable Sharing Agreement and Certification" regarding federal seizures and the proceeds received therefrom with the State Auditor's Office (SAO) by February 15th for the previous calendar year. The law provides that any law enforcement agency that intentionally or knowingly fails to comply with the reporting requirement shall be ineligible to receive state or federal funds that would otherwise be paid to such agency for law enforcement, safety, or criminal justice purposes.

The U.S. Departments of Justice and Treasury publication, *Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies*, states "the Department of Justice and Department of Treasury Asset Forfeiture Programs are, first and foremost, law enforcement programs. They remove the tools of crime from criminal organizations, deprive wrongdoers of the proceeds of their crimes, recover property that may be used to compensate victims, and deter crime." Any state or local law enforcement agency that directly participates in an investigation or prosecution resulting in a federal forfeiture may request an equitable share of the net proceeds of the forfeiture. Equitably shared funds must be used for law enforcement purposes, except as noted in the publication, and must increase or supplement the resources of the receiving law enforcement agency. In addition to reporting requirements under state law, there are also various program mandated accounting, reporting, and audit requirements.

To determine the law enforcement agencies to notify of the required filing with the SAO, we requested information from the Missouri Department of Public Safety (DPS). The DPS compiled a list of law enforcement agencies using information from the Peace Officer Standards and Training program and the Justice Assistance Grants distribution lists. The SAO notified the listed agencies of the requirement to submit a copy of the required form if the agencies participated in the federal forfeiture system. According to DPS personnel, the list does not represent a complete list of all agencies, but includes all agencies with commissioned officers or drug task forces receiving funding from the DPS.

The list we received from the DPS included 671 agencies. Officials from 2 political subdivisions associated with agencies on the list indicated those agencies were not in operation during 2020. Those agencies are identified on Appendix C. This report indicates agencies that filed copies of the form by February 28, 2021.



Compilation of 2020 Federal Forfeiture Reports Executive Summary

The following table summarizes these reports.

Reporting Status	Number	Percentage
Number of agencies reporting (Appendix A and B)	146	21.76
Number of agencies not reporting (Appendix C)	525	78.24
Total Possible Reports	671	100.00

A total of 146 agencies filed a copy of the federal form with the SAO. These agencies are identified on Appendixes A and B.

Of the 671 agencies included in the list provided by DPS, 525 did not provide a copy of the form. Agencies were not required to provide a copy of the form if they did not participate in the federal forfeiture system. These agencies are identified on Appendix C.

Conclusions regarding compliance cannot be made for non-reporting agencies. This compilation work is not an audit and, as such, no verification was performed as to whether these agencies did or did not participate in the federal forfeiture system.

Appendix A
Compilation of 2020 Federal Forfeiture Reports
Summary of Information Reported for Justice Funds

		Justice Funds									
			Beginning Equitable Sharing Fund Balance	Equitable Sharing Funds Received	Equitable Sharing Funds Received from other LEA and Task Force	Other Income	Interest Income	Total Equitable Sharing Funds Received	Equitable Sharing Funds Spent	Ending Equitable Sharing Funds Balance	
	Name	Fiscal Year End									
1	Arnold Police Department	8/31/2020	9,780.31	26,558.40	0.00	0.00	0.00	36,338.71	3,075.00	33,263.71	AC
2	Audrain County Sheriff's Office	12/31/2019	77,813.81	0.00	0.00	0.00	303.56	78,117.37	54,474.36	23,643.01	
3	Ballwin Police Department	12/31/2019	38,051.32	5,378.18	0.00	0.00	827.63	44,257.13	0.00	44,257.13	
4	Bates County Sheriff's Office	12/31/2019	1,512.83	0.00	0.00	0.00	0.00	1,512.83	0.00	1,512.83	
5	Battlefield Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
6	Bellefontaine Neighbors Police Department	6/30/2020	65,009.38	40,809.48	0.00	0.00	0.00	105,818.86	5,639.93	100,178.93	
7	Belton Police Department	3/31/2020	346.16	6,915.64	0.00	0.00	54.33	7,316.13	0.00	7,316.13	
8	Berkeley Police Department	6/30/2020	137,754.26	0.00	0.00	0.00	0.00	137,754.26	7,161.01	130,593.25	AE
9	Billings Police Department	12/31/2019	711.48	0.00	0.00	0.00	0.00	711.48	599.78	111.70	
10	Bolivar Police Department	12/31/2019	5,405.99	0.00	0.00	0.00	0.00	5,405.99	0.00	5,405.99	
11	Bollinger County Sheriff's Office	12/31/2019	1,537.17	0.00	0.00	0.00	11.49	1,548.66	750.00	798.66	
12	Boone County Sheriff's Office	12/31/2019	131,890.10	10,912.00	0.00	0.00	2,354.16	145,156.26	0.00	145,156.26	
13	Boonville Police Department	3/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
14	Branson Police Department	12/31/2019	12,166.94	0.00	0.00	0.00	203.70	12,370.64	0.00	12,370.64	
15	Brentwood Police Department	12/31/2019	157,426.26	16,135.52	0.00	0.00	0.00	173,561.78	56,550.54	117,011.24	D
16	Bridgeton Police Department	12/31/2019	410,999.84	83,415.55	0.00	0.00	0.00	494,415.39	149,819.43	344,595.96	
17	Brookfield Police Department	9/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
18	Buchanan County Sheriff's Office	12/31/2019	46,986.52	18,849.62	0.00	0.00	0.00	65,836.14	39,745.34	26,090.80	
19	Butler County Sheriff's Office	12/31/2019	829.85	0.00	0.00	0.00	0.00	829.85	43.36	786.49	
20	Cabool Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
21	Callaway County Sheriff's Office	12/31/2019	4,856.95	0.00	0.00	0.00	102.49	4,959.44	0.00	4,959.44	
22	Cameron Police Department	9/30/2020	340.00	0.00	0.00	0.00	0.00	340.00	0.00	340.00	
23	Cape Girardeau County Sheriff's Office.	12/31/2019	35,183.92	4,585.98	0.00	0.00	758.29	40,528.19	15,153.29	25,374.90	
24	Cape Girardeau Police Department	6/30/2020	283,877.01	39,620.78	0.00	0.00	1,770.93	325,268.72	2,251.71	323,017.01	
25	Charleston Department of Public Safety	4/30/2020	7,270.41	16,163.02	0.00	0.00	52.52	23,485.95	0.00	23,485.95	
26	Christian County Sheriff's Office	12/31/2019	103,752.03	20,520.22	0.00	0.00	2,661.05	126,933.30	16,426.08	110,507.22	
27	Clay County Sheriff's Office	12/31/2019	87,004.81	20,551.44	0.00	0.00	0.00	107,556.25	37,878.00	69,678.25	
28	Clayton Police Department	9/30/2020	86,130.95	10,985.67	0.00	0.00	2,259.17	99,375.79	19,985.00	79,390.79	
29	Clinton County Sheriff's Office	12/31/2019	0.00	6,319.75	0.00	0.00	25.95	6,345.70	4,000.00	2,345.70	
30	Cole County Sheriff's Office	12/31/2019	6,874.92	0.00	106,853.92	0.00	0.00	113,728.84	16,865.19	96,863.65	
31	Columbia Police Department	9/30/2020	58,196.76	28,882.49	0.00	0.00	0.00	87,079.25	0.00	87,079.25	
32	Cottleville Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
33	Crawford County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
34	Creve Coeur Police Department	6/30/2020	13,132.30	922.08	0.00	0.00	0.00	14,054.38	0.00	14,054.38	

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Name	Fiscal Year End	Beginning Equitable Sharing Fund	Equitable Sharing Funds Received	Equitable Sharing Funds Received from other LEA and Task Force	Other Income	Interest Income	Total Equitable Sharing Funds Received	Equitable Sharing Funds Spent	Ending Equitable Sharing Funds Balance	
		Balance	Received	Task Force			Received	Spent	Balance	
35 Crystal City Police Department	3/31/2020	105.10	17,961.84	0.00	1.00	0.00	18,067.94	105.10	17,962.84	
36 Daviess County Sheriff's Office	12/31/2019	0.00	18,000.00	0.00	0.00	29.92	18,029.92	17,268.04	761.88	
37 Dexter Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
38 Dunklin County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
39 Ellisville Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
40 Eureka Police Department	6/30/2020	8,055.33	0.00	0.00	2,260.50	3.40	10,319.23	4,540.65	5,778.58	
41 Farmington Police Department	9/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	AB
42 Festus Police Department	9/30/2020	21,019.61	0.00	0.00	0.00	205.59	21,225.20	13,936.88	7,288.32	
43 Florissant Police Department	11/30/2019	242,948.00	50,514.38	0.00	0.00	3,429.56	296,891.94	135,045.35	161,846.59	
44 Foristell Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
45 Franklin County Narcotics Enforcement Unit	12/31/2019	122,499.63	0.00	0.00	0.00	170.25	122,669.88	122,669.88	0.00	
46 Fredericktown Police Department	9/30/2020	7.55	0.00	0.00	0.00	0.00	7.55	0.00	7.55	
47 Frontenac Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
48 Fulton Police Department	12/31/2019	45,497.35	0.00	0.00	500.00	573.87	46,571.22	275.00	46,296.22	
49 Glendale Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
50 Grain Valley Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	AB
51 Grandview Police Department	9/30/2020	2,783.84	0.00	0.00	0.00	66.00	2,849.84	0.00	2,849.84	
52 Greene County Prosecuting Attorney's Office	12/31/2019	5,985.89	0.00	0.00	0.00	110.37	6,096.26	0.00	6,096.26	
53 Greene County Sheriff's Office	12/31/2019	46,640.49	20,520.22	0.00	8,614.57	1,025.19	76,800.47	30,228.00	46,572.47	
54 Grundy County Sheriff's Office	12/31/2019	308,644.34	8,525.13	0.00	0.00	0.00	317,169.47	62,501.19	254,668.28	
55 Hannibal Police Department	6/30/2020	0.00	57,367.20	0.00	0.00	209.85	57,577.05	0.00	57,577.05	
56 Hayti Police Department	6/30/2020	9,199.40	0.00	0.00	0.00	0.00	9,199.40	0.00	9,199.40	
57 Hazelwood Police Department	6/30/2020	49,132.77	168,796.29	0.00	0.00	0.00	217,929.06	24,008.59	193,920.47	
58 Henry County Sheriff's Office	12/31/2019	23,986.26	0.00	0.00	0.00	0.00	23,986.26	10,837.66	13,148.60	
59 Howell County Sheriff's Office	12/31/2019	3,181.16	0.00	0.00	0.00	67.37	3,248.53	49.26	3,199.27	
60 Independence Police Department	6/30/2020	119,369.92	62,292.13	0.00	10,877.50	1,161.25	193,700.80	140,528.04	53,172.76	
61 Ironton Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
62 Jackson County Sheriff's Office	12/31/2019	70,750.08	39,624.62	0.00	0.00	7,776.43	118,151.13	71,890.50	46,260.63	
63 Jackson Police Department	12/31/2019	11,858.99	0.00	0.00	0.00	0.00	11,858.99	0.00	11,858.99	
64 Jasper County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
65 Jefferson City Police Department	10/31/2020	121,546.58	21,552.70	0.00	0.00	2,355.43	145,454.71	15,000.00	130,454.71	
66 Jefferson County Sheriff's Office	12/31/2019	315,875.70	293,111.40	34,461.63	0.00	9,253.85	652,702.58	280,541.06	372,161.52	
67 Johnson County Sheriff's Office	12/31/2019	22,521.93	0.00	0.00	0.00	493.68	23,015.61	0.00	23,015.61	
68 Kansas City International Airport Police Division	4/30/2020	247,680.41	27,036.72	0.00	0.00	5,615.01	280,332.14	13,930.00	266,402.14	

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Name	Fiscal Year End	Beginning Equitable Sharing Fund Balance	Equitable Sharing Funds Received	Equitable Sharing Funds Received from other LEA and Task Force	Other Income	Interest Income	Total Equitable Sharing Funds Received	Equitable Sharing Funds Spent	Ending Equitable Sharing Funds Balance	
69 Kansas City Police Department	4/30/2020	1,680,398.23	789,206.43	0.00	0.00	34,113.06	2,503,717.72	423,202.54	2,080,515.18	
70 Kennett Police Department	6/30/2020	33,269.42	0.00	0.00	0.00	0.00	33,269.42	17,615.08	15,654.34	E
71 Kirksville Police Department	12/31/2019	12,400.00	0.00	0.00	0.00	0.00	12,400.00	0.00	12,400.00	
72 Kirkwood Police Department	3/31/2020	95,016.30	138,580.79	0.00	0.00	3,150.37	236,747.46	72,628.45	164,119.01	
73 Lafayette County Sheriff's Office	12/31/2019	22,998.75	7,092.33	0.00	0.00	0.00	30,091.08	26,636.10	3,454.98	
74 Lake Lotawana Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
75 Lake St. Louis Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	BC
76 Lawrence County Sheriff's Office	12/31/2019	0.00	20,232.40	0.00	0.00	0.00	20,232.40	2,500.00	17,732.40	
77 Lebanon Police Department	6/30/2020	7,820.89	0.00	0.00	0.00	0.00	7,820.89	7,485.00	335.89	
78 Lee's Summit Police Department	6/30/2020	272,857.17	59,097.06	0.00	0.00	3,769.29	335,723.52	73,254.74	262,468.78	
79 Lewis County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	BF
80 Lincoln County Sheriff's Office	12/31/2019	10,423.99	19,920.00	0.00	0.00	146.98	30,490.97	13,086.70	17,404.27	
81 Livingston County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
82 Manchester Police Department	12/31/2019	16,697.80	14,577.79	0.00	0.00	0.00	31,275.59	3,563.22	27,712.37	AE
83 Maplewood Police Department	6/30/2020	12,605.14	1,219.15	0.00	0.00	0.00	13,824.29	817.32	13,006.97	D
84 Marion County, NEMO Task Force	6/30/2020	18,189.48	0.00	0.00	0.00	0.00	18,189.48	4,375.81	13,813.67	A
85 Maryland Heights Police Department	12/31/2019	582,708.28	91,937.24	0.00	2,450.00	9,791.73	686,887.25	326,051.72	360,835.53	
86 Maryville Department of Public Safety	9/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
87 Mississippi County Sheriff's Office	12/31/2019	0.00	40,015.20	0.00	0.00	125.57	40,140.77	212.03	39,928.74	
88 Missouri State Highway Patrol	6/30/2020	877,160.02	106,587.49	0.00	221,774.24	14,694.52	1,220,216.27	415,000.00	805,216.27	
89 Moberly Police Department	6/30/2020	4,320.59	0.00	0.00	0.00	0.00	4,320.59	0.00	4,320.59	
90 Monett Police Department	3/31/2020	527.01	0.00	0.00	0.00	0.00	527.01	0.00	527.01	
91 Montgomery County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
92 Morgan County Sheriff's Office	12/31/2019	0.00	11,620.42	0.00	0.00	0.00	11,620.42	0.00	11,620.42	
93 Newton County Sheriff's Office	12/31/2019	27,003.09	0.00	0.00	0.00	206.60	27,209.69	11,014.00	16,195.69	
94 Nixa Police Department	12/31/2019	4,913.31	0.00	0.00	0.00	88.76	5,002.07	0.00	5,002.07	
95 North Kansas City Police Department	9/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
96 O'Fallon Police Department	12/31/2019	306,008.09	143,734.19	0.00	0.00	7,058.38	456,800.66	166,948.04	289,852.62	
97 Overland Police Department	6/30/2020	129,979.28	40,289.85	0.00	0.00	15.98	170,285.11	56,888.36	113,396.75	
98 Ozark Police Department	12/31/2019	4,453.98	20,520.22	0.00	0.00	123.10	25,097.30	16,420.25	8,677.05	
99 Peculiar Police Department	9/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
100 Pemiscot County Sheriff's Office	12/31/2019	139,557.00	18,488.61	0.00	0.00	272.49	158,318.10	68,049.26	90,268.84	
101 Perry County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
102 Perryville Police Department	3/31/2020	53.99	0.00	0.00	0.00	0.00	53.99	0.00	53.99	

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Name	Fiscal Year End	Beginning Equitable Sharing Fund	Equitable Sharing Funds Received	Equitable Sharing Funds Received from other LEA and Task Force	Other Income	Interest Income	Total Equitable Sharing Funds Received	Equitable Sharing Funds Spent	Ending Equitable Sharing Funds Balance
		Balance	Received	Task Force			Received	Spent	Balance
103 Pettis County Sheriff's Office	12/31/2019	0.00	1,664.00	0.00	0.00	0.00	1,664.00	0.00	1,664.00
104 Phelps County Prosecuting Attorney's Office	12/31/2019	271,535.86	31,221.84	0.00	22,047.61	2,779.45	327,584.76	103,626.14	223,958.62
105 Phelps County Sheriff's Office	12/31/2019	1,530,471.61	228,112.50	0.00	16,360.56	9,534.15	1,784,478.82	278,358.86	1,506,119.96
106 Platte County Sheriff's Office	12/31/2019	151,366.64	11,127.43	0.00	0.00	2,970.72	165,464.79	37,629.68	127,835.11
107 Pleasant Valley Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
108 Portageville Police Department	4/30/2020	0.00	27,519.13	0.00	0.00	0.00	27,519.13	27,519.13	0.00
109 Raytown Police Department	10/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
110 Richmond Heights Police Department	6/30/2020	312,188.25	161,410.27	0.00	0.00	0.00	473,598.52	37,326.74	436,271.78
111 Ripley County Sheriff's Office	12/31/2019	3,470.40	0.00	0.00	0.00	53.73	3,524.13	2,300.00	1,224.13
112 Rock Hill Police Department	3/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
113 Rolla Police Department	9/30/2020	13,615.46	8,055.39	0.00	0.00	55.21	21,726.06	13,974.29	7,751.77
114 Scotland County Sheriff's Office	12/31/2019	2,561.87	0.00	0.00	0.00	22.13	2,584.00	0.00	2,584.00
115 Sedalia Police Department	3/31/2020	72,565.21	10,350.66	0.00	0.00	0.00	82,915.87	22,282.98	60,632.89
116 Sikeston Department of Public Safety	6/30/2020	64,976.84	4,235.78	0.00	0.00	937.68	70,150.30	51,205.07	18,945.23
117 Southeast Missouri (SEMO) Drug Task Force	6/30/2020	231,287.75	0.00	0.00	36.00	0.00	231,323.75	162,756.97	68,566.78
118 Springfield Police Department	6/30/2020	83,372.86	12,044.33	0.00	0.00	1,320.85	96,738.04	82,276.77	14,461.27
119 St. Ann Police Department	12/31/2019	14,590.11	72,467.70	0.00	0.00	0.00	87,057.81	87,057.81	0.00
120 St. Charles City Police Department	12/31/2019	136,797.13	96,244.46	0.00	0.00	0.00	233,041.59	34,004.86	199,036.73
121 St. Charles County Police Department	12/31/2019	1,599,533.23	1,242,261.20	258,497.50	23,623.62	36,050.15	3,159,965.70	1,160,279.73	1,999,685.97
122 St. Charles County Prosecuting Attorney's Office	12/31/2019	275,371.48	168,757.98	0.00	0.00	8,331.49	452,460.95	77,279.99	375,180.96
123 St. Charles County Regional Drug Task Force	12/31/2019	253,650.76	116,657.35	0.00	0.00	3,723.63	374,031.74	374,031.74	0.00
124 St. Clair Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
125 St. Francois County Sheriff's Office	12/31/2019	78,374.58	21,516.53	0.00	0.00	1,452.85	101,343.96	10,690.50	90,653.46
126 St. John Police Department	12/31/2019	110,234.58	21,516.53	0.00	0.00	60.30	131,811.41	55,752.93	76,058.48
127 St. Joseph Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
128 St. Louis Airport Police Department	6/30/2020	2,329,112.58	345,508.20	0.00	0.00	33,425.99	2,708,046.77	398,792.74	2,309,254.03
129 St. Louis County Police Department	12/31/2019	1,685,310.17	656,151.66	0.00	13,642.34	44,453.47	2,399,557.64	355,859.92	2,043,697.72
130 St. Louis Metropolitan Police Department	6/30/2020	1,625,728.43	662,954.69	0.00	0.00	119.57	2,288,802.69	363,023.68	1,925,779.01
131 St. Peters Police Department	9/30/2020	243,606.55	114,322.08	0.00	0.00	764.16	358,692.79	11,075.51	347,617.28
132 Ste. Genevieve County Sheriff's Office	12/31/2019	1,852.50	0.00	0.00	0.00	0.00	1,852.50	0.00	1,852.50
133 Strafford Police Department	9/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
134 Sunset Hills Police Department	12/31/2019	193.33	0.00	0.00	0.00	0.00	193.33	0.00	193.33
135 Taney County Sheriff's Office	12/31/2019	3,305.03	0.00	0.00	0.00	50.21	3,355.24	3,295.60	59.64
136 Texas County Sheriff's Office	12/31/2019	12.00	0.00	0.00	0.00	0.00	12.00	0.00	12.00

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Name	Fiscal Year End	Beginning Equitable Sharing Fund Balance	Equitable Sharing Funds Received	Equitable Sharing Funds Received from other LEA and Task Force	Other Income	Interest Income	Total Equitable Sharing Funds Received	Equitable Sharing Funds Spent	Ending Equitable Sharing Funds Balance	
137 Town and Country Police Department	12/31/2019	0.00	9,199.61	0.00	0.00	37.13	9,236.74	0.00	9,236.74	
138 Trenton Police Department	4/30/2020	412.18	0.00	0.00	0.00	0.40	412.58	183.00	229.58	
139 Troy Police Department	6/30/2020	374.72	6,721.65	0.00	0.00	14.59	7,110.96	0.00	7,110.96	
140 Vinita Park Police Department	6/30/2020	3,333.92	24,999.45	0.00	0.00	0.00	28,333.37	4,189.98	24,143.39	
141 Warren County Sheriff's Office	12/31/2019	1,166.30	0.00	0.00	0.00	26.84	1,193.14	0.00	1,193.14	
142 Wayne County Sheriff's Office	12/31/2019	1,774.28	0.00	0.00	0.00	0.00	1,774.28	0.00	1,774.28	
143 Waynesville Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
144 Webb City Police Department	10/31/2020	69,891.22	0.00	0.00	0.00	0.00	69,891.22	8,392.15	61,499.07	
145 Webster Groves Police Department	6/30/2020	2,887.68	31,936.58	0.00	698.24	0.00	35,522.50	0.00	35,522.50	
146 Willard Police Department	12/31/2019	1.40	0.00	0.00	0.00	0.00	1.40	0.00	1.40	
Total		\$ 19,018,421.33	6,752,904.62	399,813.05	322,886.18	263,673.82	26,757,699.00	6,842,688.61	19,915,010.39	

Note: This appendix shows the categories on the Annual Certification Report section of the ACA Form - Equitable Sharing Agreement and Certification and what each agency reported.

- A The agency submitted a copy of the form after the February 15, 2021 deadline.
- B The agency's form reported no activity in the Justice Funds section of the annual certification.
- C The agency filed a 2019 form after February 29, 2020.
- D The ending balance from 2019 does not agree with the beginning 2020 balance.
- E The agency did not file a form in 2019, but has a beginning balance in 2020.
- F The agency marked through data that was on the form filed with the federal government and wrote in a new value. We have reported the information as it was filed with the federal government.

Appendix B
 Compilation of 2020 Federal Forfeiture Reports
 Summary of Information Reported for Treasury Funds

		Treasury Funds									
			Beginning Equitable Sharing Fund Balance	Equitable Sharing Funds Received	Equitable Sharing Funds Received from other LEA and Task Force	Other Income	Interest Income	Total Equitable Sharing Funds Received	Equitable Sharing Funds Spent	Ending Equitable Sharing Funds Balance	
	Name	Fiscal Year End									
1	Arnold Police Department	8/31/2020	26,262.00	0.00	0.00	0.00	0.00	26,262.00	20,000.00	6,262.00	AC
2	Audrain County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
3	Ballwin Police Department	12/31/2019	88,622.25	0.00	0.00	0.00	1,931.18	90,553.43	5,728.08	84,825.35	
4	Bates County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
5	Battlefield Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
6	Bellefontaine Neighbors Police Department	6/30/2020	38,069.56	0.00	0.00	0.00	0.00	38,069.56	372.15	37,697.41	
7	Belton Police Department	3/31/2020	0.00	5,573.59	0.00	0.00	0.00	5,573.59	0.00	5,573.59	
8	Berkeley Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	AB
9	Billings Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
10	Bolivar Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
11	Bollinger County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
12	Boone County Sheriff's Office	12/31/2019	28,690.95	2,849.27	0.00	0.00	508.98	32,049.20	0.00	32,049.20	
13	Boonville Police Department	3/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
14	Branson Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
15	Brentwood Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
16	Bridgeton Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
17	Brookfield Police Department	9/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
18	Buchanan County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
19	Butler County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
20	Cabool Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
21	Callaway County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
22	Cameron Police Department	9/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
23	Cape Girardeau County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
24	Cape Girardeau Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
25	Charleston Department of Public Safety	4/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
26	Christian County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
27	Clay County Sheriff's Office	12/31/2019	0.00	1,366.25	0.00	0.00	0.00	1,366.25	0.00	1,366.25	
28	Clayton Police Department	9/30/2020	0.00	141,071.81	0.00	0.00	559.86	141,631.67	0.00	141,631.67	
29	Clinton County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
30	Cole County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
31	Columbia Police Department	9/30/2020	48,458.88	10,152.21	0.00	0.00	0.00	58,611.09	0.00	58,611.09	
32	Cottleville Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
33	Crawford County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
34	Creve Coeur Police Department	6/30/2020	32,774.11	0.00	0.00	0.00	0.00	32,774.11	4,238.82	28,535.29	

Appendix B
 Compilation of 2020 Federal Forfeiture Reports
 Summary of Information Reported for Treasury Funds

		Treasury Funds								
Name	Fiscal Year End	Beginning Equitable Sharing Fund	Equitable Sharing Funds Received	Equitable Sharing Funds Received from other LEA and Task Force	Other Income	Interest Income	Total Equitable Sharing Funds Received	Equitable Sharing Funds Spent	Ending Equitable Sharing Funds Balance	
		Balance	Received	Task Force			Received	Spent	Balance	
35 Crystal City Police Department	3/31/2020	0.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00	
36 Daviess County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
37 Dexter Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
38 Dunklin County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
39 Ellisville Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
40 Eureka Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
41 Farmington Police Department	9/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	AB
42 Festus Police Department	9/30/2020	0.00	111,301.11	0.00	0.00	143.69	111,444.80	0.00	111,444.80	
43 Florissant Police Department	11/30/2019	8,208.19	0.00	0.00	0.00	176.04	8,384.23	0.00	8,384.23	
44 Foristell Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
45 Franklin County Narcotics Enforcement Unit	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
46 Fredericktown Police Department	9/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
47 Frontenac Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
48 Fulton Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
49 Glendale Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
50 Grain Valley Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	AB
51 Grandview Police Department	9/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
52 Greene County Prosecuting Attorney's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
53 Greene County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
54 Grundy County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
55 Hannibal Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
56 Hayti Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
57 Hazelwood Police Department	6/30/2020	0.00	4,770.62	0.00	0.00	0.00	4,770.62	0.00	4,770.62	
58 Henry County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
59 Howell County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
60 Independence Police Department	6/30/2020	40,590.91	19,198.08	0.00	0.00	582.12	60,371.11	39,063.61	21,307.50	
61 Ironton Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
62 Jackson County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
63 Jackson Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
64 Jasper County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
65 Jefferson City Police Department	10/31/2020	1,200.33	47,672.22	0.00	0.00	480.67	49,353.22	0.00	49,353.22	
66 Jefferson County Sheriff's Office	12/31/2019	6,133.02	5,519.49	0.00	0.00	0.00	11,652.51	0.00	11,652.51	
67 Johnson County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
68 Kansas City International Airport Police Division	4/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B

Appendix B
Compilation of 2020 Federal Forfeiture Reports
Summary of Information Reported for Treasury Funds

Treasury Funds										
Name	Fiscal Year End	Beginning Equitable Sharing Fund	Equitable Sharing Funds	Equitable Sharing Funds Received from other LEA and	Other Income	Interest Income	Total Equitable Sharing Funds	Equitable Sharing Funds	Ending Equitable Sharing Funds	
		Balance	Received	Task Force			Received	Spent	Balance	
69 Kansas City Police Department	4/30/2020	190,208.25	0.00	0.00	0.00	1,957.89	192,166.14	149,090.21	43,075.93	
70 Kennett Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
71 Kirksville Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
72 Kirkwood Police Department	3/31/2020	0.00	23,300.00	0.00	0.00	166.00	23,466.00	0.00	23,466.00	
73 Lafayette County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
74 Lake Lotawana Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
75 Lake St. Louis Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	BC
76 Lawrence County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
77 Lebanon Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
78 Lee's Summit Police Department	6/30/2020	249,396.02	34,658.11	0.00	0.00	4,127.93	288,182.06	0.00	288,182.06	
79 Lewis County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
80 Lincoln County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
81 Livingston County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
82 Manchester Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	AB
83 Maplewood Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
84 Marion County, NEMO Task Force	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	AB
85 Maryland Heights Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
86 Maryville Department of Public Safety	9/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
87 Mississippi County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
88 Missouri State Highway Patrol	6/30/2020	113,639.05	34,768.14	0.00	0.00	1,816.18	150,223.37	0.00	150,223.37	
89 Moberly Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
90 Monett Police Department	3/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
91 Montgomery County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
92 Morgan County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
93 Newton County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
94 Nixa Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
95 North Kansas City Police Department	9/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
96 O'Fallon Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
97 Overland Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
98 Ozark Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
99 Peculiar Police Department	9/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
100 Pemiscot County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
101 Perry County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
102 Perryville Police Department	3/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B

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		Treasury Funds							
Name	Fiscal Year End	Beginning Equitable Sharing Fund	Equitable Sharing Funds Received	Equitable Sharing Funds Received from other LEA and Task Force	Other Income	Interest Income	Total Equitable Sharing Funds Received	Equitable Sharing Funds Spent	Ending Equitable Sharing Funds Balance
		Balance	Received	Task Force			Received	Spent	Balance
103 Pettis County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
104 Phelps County Prosecuting Attorney's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
105 Phelps County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
106 Platte County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
107 Pleasant Valley Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
108 Portageville Police Department	4/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
109 Raytown Police Department	10/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
110 Richmond Heights Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
111 Ripley County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
112 Rock Hill Police Department	3/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
113 Rolla Police Department	9/30/2020	62,943.61	107,117.28	0.00	0.00	291.99	170,352.88	20,673.94	149,678.94
114 Scotland County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
115 Sedalia Police Department	3/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
116 Sikeston Department of Public Safety	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
117 Southeast Missouri (SEMO) Drug Task Force	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
118 Springfield Police Department	6/30/2020	0.00	43,695.90	0.00	0.00	197.03	43,892.93	3,959.80	39,933.13
119 St. Ann Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
120 St. Charles City Police Department	12/31/2019	56,436.96	0.00	0.00	0.00	0.00	56,436.96	50,869.59	5,567.37
121 St. Charles County Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
122 St. Charles County Prosecuting Attorney's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
123 St. Charles County Regional Drug Task Force	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
124 St. Clair Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
125 St. Francois County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
126 St. John Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
127 St. Joseph Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
128 St. Louis Airport Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
129 St. Louis County Police Department	12/31/2019	918,586.68	1,113,092.54	0.00	0.00	29,635.65	2,061,314.87	690,744.07	1,370,570.80
130 St. Louis Metropolitan Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
131 St. Peters Police Department	9/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
132 Ste. Genevieve County Sheriff's Office	12/31/2019	11,252.12	0.00	0.00	0.00	150.52	11,402.64	3,449.02	7,953.62
133 Strafford Police Department	9/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
134 Sunset Hills Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
135 Taney County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
136 Texas County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B

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Name	Fiscal Year End	Beginning Equitable Sharing Fund Balance	Equitable Sharing Funds Received	Equitable Sharing Funds Received from other LEA and Task Force	Other Income	Interest Income	Total Equitable Sharing Funds Received	Equitable Sharing Funds Spent	Ending Equitable Sharing Funds Balance	
137 Town and Country Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
138 Trenton Police Department	4/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
139 Troy Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
140 Vinita Park Police Department	6/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
141 Warren County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
142 Wayne County Sheriff's Office	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
143 Waynesville Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
144 Webb City Police Department	10/31/2020	0.00	27,717.22	0.00	0.00	0.00	27,717.22	1,400.20	26,317.02	
145 Webster Groves Police Department	6/30/2020	5,189.78	0.00	0.00	0.00	0.00	5,189.78	0.00	5,189.78	
146 Willard Police Department	12/31/2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 B
Total		\$ 1,926,662.67	1,733,823.84	0.00	1.00	42,725.73	3,703,213.24	989,589.49	2,713,623.75	

Note: This appendix shows the categories on the Annual Certification Report section of the ACA Form - Equitable Sharing Agreement and Certification and what each agency reported.

- A The agency submitted a copy of the form after the February 15, 2021 deadline.
- B The agency's form reported no activity in the Treasury Funds section of the annual certification.
- C The agency filed a 2019 form after February 29, 2020.
- D The ending balance from 2019 does not agree with the beginning 2020 balance.

Appendix C

Compilation of 2020 Federal Forfeiture Reports

Law Enforcement Agencies Not Filing a 2020 ACA Form - Equitable Sharing Agreement and Certification*

Name	Name
1 13th Judicial Court Marshal's Office	61 Butterfield Police Department
2 19th Circuit Court Marshal's Office	62 Byrnes Mill Police Department
3 Adair County Sheriff's Office	63 Caldwell County Sheriff's Office
4 Adrian Police Department	64 California Police Department
5 Advance Police Department	65 Callao Police Department
6 Alma Police Department	66 Calverton Park Police Department
7 Alton Police Department	67 Camden County Sheriff's Office
8 Amtrak Police Department	68 Camden Point Police Department
9 Anderson Police Department	69 Camden Police Department
10 Andrew County Sheriff's Office	70 Camdenton Police Department
11 Annapolis Police Department	71 Campbell Police Department
12 Appleton City Police Department	72 Canadian Pacific Police Service
13 Arbyrd Police Department	73 Canalou Police Department
14 Arcadia Police Department	74 Canton Police Department
15 Archie Police Department	75 Cardwell Police Department
16 Ash Grove Police Department	76 Carl Junction Police Department
17 Ashland Police Department	77 Carroll County Sheriff's Office
18 Atchison County Sheriff's Office	78 Carrollton Police Department
19 Aurora Police Department	79 Carter County Sheriff's Office
20 Auxvasse Police Department	80 Cartersville Police Department
21 Ava Police Department	81 Carthage Police Department
22 Barry County Sheriff's Office	82 Caruthersville Police Department
23 Barton County Sheriff's Office	83 Cass County Sheriff's Office
24 Bates City Police Department	84 Cassville Police Department
25 Bell City Police Department	85 Catron Police Department
26 Bella Villa Police Department	86 Cedar County Sheriff's Office
27 Belle Police Department	87 Center Police Department
28 Bellflower Police Department	88 Centerview Police Department
29 Bel-Nor Police Department	89 Centralia Police Department
30 Bel-Ridge Police Department	90 Chaffee Police Department
31 Benton County Sheriff's Office	91 Chariton County Sheriff's Office
32 Benton Police Department	92 Chesterfield Police Department
33 Berger Police Department	93 Chilhowee Police Department
34 Bernie Police Department	94 Chillicothe Police Department
35 Bertrand Police Department	95 Clarence Police Department
36 Bethany Police Department	96 Clark County Sheriff's Office
37 Bevier Police Department	97 Clark Police Department
38 Birch Tree Police Department	98 Clarksburg Police Department
39 Bismarck Police Department	99 Clarksdale Police Department
40 Blackburn Police Department	100 Clarkton Police Department
41 Bland Police Department	101 Clay County Parks Department
42 Bloomfield Police Department	102 Claycomo Police Department
43 Blue Springs Police Department	103 Cleveland Police Department
44 Blue Springs School District Police Department	104 Clever Police Department
45 Bonne Terre Police Department	105 Clinton Police Department
46 Bourbon Police Department	106 Cole Camp Police Department
47 Bowling Green Police Department	107 Combined Ozarks Multijurisdictional Enforcement Team
48 Branson West Police Department	108 Concordia Police Department
49 Braymer Police Department	109 Conway Police Department
50 Breckenridge Hills Police Department	110 Cooper County Sheriff's Office
51 Browning Police Department	111 Cooter Police Department
52 Brunswick Police Department	112 Corder Police Department
53 Buchanan County Drug Strike Force	113 Country Club Hills Police Department
54 Bucklin Police Department	114 Country Club Village Police Department
55 Buckner Police Department	B 115 Crane Police Department
56 Buffalo Police Department	116 Creighton Police Department
57 Bunceton Police Department	117 Crestwood Police Department
58 Bunker Police Department	118 Crocker Police Department
59 Burlington Norther Santa Fe Railroad	119 Crystal Lakes Police Department
60 Butler Police Department	120 Cuba Police Department

Appendix C

Compilation of 2020 Federal Forfeiture Reports

Law Enforcement Agencies Not Filing a 2020 ACA Form - Equitable Sharing Agreement and Certification*

Name		Name	
121 Dade County Sheriff's Office		181 Glasgow Police Department	
122 Dallas County Sheriff's Office		182 Goodman Police Department	
123 Deepwater Police Department		183 Gower Police Department	
124 DeKalb County Sheriff's Office		184 Granby Police Department	
125 Delta Police Department		185 Green City Police Department	
126 Dent County Sheriff's Office		186 Green Ridge Police Department	
127 Des Peres Department of Public Safety		187 Greenfield Police Department	
128 Desloge Police Department		188 Greenwood Police Department	
129 DeSoto Police Department		189 Hallsville Police Department	
130 Diamond Police Department		190 Hamilton Police Department	
131 Dixon Police Department		191 Hardin Police Department	
132 Doniphan Police Department		192 Harrison County Sheriff's Office	
133 Doolittle Police Department		193 Harrisonville Police Department	
134 Douglas County Sheriff's Office		194 Hartville Police Department	
135 Drexel Police Department		195 Hawk Point Police Department	
136 Duenweg Police Department		196 Henrietta Police Department	
137 Dunklin R-5 School District Police Department		197 Herculaneum Police Department	
138 Duquesne Police Department		198 Hermann Police Department	
139 East Central Drug Task Force	B	199 Hickory County Sheriff's Office	
140 East Lynne Police Department		200 Higginsville Police Department	
141 East Prairie Police Department		201 High Hill Police Department	
142 Easton Police Department		202 Highlandville Police Department	
143 Edgar Springs Police Department		203 Hillsboro Police Department	
144 Edgerton Police Department		204 Hillsdale Police Department	
145 Edina Police Department		205 Holcomb Police Department	
146 Edmundson Police Department		206 Holden Police Department	
147 El Dorado Springs Police Department		207 Hollister Police Department	
148 Eldon Police Department		208 Holt County Sheriff's Office	
149 Ellington Police Department		209 Holts Summit Police Department	
150 Ellsinore Police Department		210 Hornersville Police Department	
151 Elsberry Police Department		211 Houston Police Department	
152 Eminence Police Department		212 Howard County Sheriff's Office	
153 Emma Police Department		213 Howardville Police Department	
154 Eolia Police Department		214 Humansville Police Department	
155 Everton Police Department		215 Huntsville Police Department	
156 Excelsior Springs Police Department		216 Iberia Police Department	
157 Exeter Police Department		217 Indian Point Police Department	
158 Fair Grove Police Department		218 Iron County Sheriff's Office	
159 Fair Play Police Department		219 Iron Mountain Lake Police Department	
160 Fairview Police Department		220 Jackson County Drug Task Force	
161 Farber Police Department		221 Jackson County Parks & Recreation	
162 Fayette Police Department		222 Jamestown Police Department	
163 Ferguson Police Department		223 Jasper County Drug Task Force	
164 Ferrelview Police Department		224 Jasper Police Department	
165 Fleming Police Department		225 Jefferson College Campus Police Department	
166 Foley Police Department		226 Jefferson County Municipal Enforcement Group	B
167 Fordland Police Department		227 Jonesburg Police Department	
168 Forsyth Police Department		228 Joplin Police Department	B
169 Frankford Police Department		229 Kahoka Police Department	
170 Franklin County Sheriff's Office	B	230 Kansas City Board of Police Commissioners	
171 Freeman Police Department		231 Kansas City Southern Railway	
172 Galena Police Department		232 Kearney Police Department	
173 Gallatin Police Department		233 Kelso Police Department	
174 Garden City Police Department		234 Keytesville Police Department	
175 Gasconade County Sheriff's Office		235 Kimberling City Police Department	
176 Gasconade Police Department		236 Kimmswick Police Department	
177 Gentry County Sheriff's Office		237 King City Police Department	
178 Gerald Police Department		238 Kingsville Police Department	
179 Gideon Police Department		239 Knob Noster Police Department	
180 Gladstone Department of Public Safety		240 Knox County Sheriff's Office	

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Law Enforcement Agencies Not Filing a 2020 ACA Form - Equitable Sharing Agreement and Certification*

Name	Name
241 Laclede County Sheriff's Office	301 Mid-Missouri Drug Task Force
242 Laddonia Police Department	302 Mid-Missouri Unified Strike Team and Narcotics Group B
243 Ladue Police Department	303 Milan Police Department
244 Lafayette County Narcotic Task Force	304 Miller County Sheriff's Office
245 LaGrange Police Department	305 Miner Police Department
246 Lake Area Narcotics Enforcement Group	306 Mineral Area College Department of Public Safety
247 Lake Lafayette Police Department	307 Mineral Area Drug Task Force
248 Lake Ozark Police Department	308 Missouri Capitol Police
249 Lake Tapawingo Police Department	309 Missouri Department Natural Resources-Park Rangers
250 Lake Winnebago Police Department	310 Missouri Department of Conservation
251 Lakeshire Police Department	311 Missouri Department of Revenue
252 Lamar Police Department	312 Missouri Division of Alcohol and Tobacco Control
253 LaMonte Police Department	313 Missouri Division of Fire Safety
254 Lanagan Police Department	314 Missouri Social Services STAT Team
255 Lancaster Police Department	315 Missouri University of Science & Technology Police Dept.
256 LaPlata Police Department	316 Missouri Western Department of Public Safety
257 Lathrop Police Department	317 Missouri Western Interdiction and Narcotics Task Force
258 Laurie Police Department	318 Moline Acres Police Department
259 Lawson Police Department	319 Moniteau County Sheriff's Office
260 Leadington Police Department	320 Monroe City Police Department
261 Leadwood Police Department	321 Monroe County Sheriff's Office
262 Leasburg Police Department	322 Montgomery City Police Department
263 Leeton Police Department	323 Morehouse Police Department
264 Lexington Police Department	324 Morley Police Department
265 Liberal Police Department	325 Moscow Mills Police Department
266 Liberty Police Department	326 Mound City Police Department
267 Licking Police Department	327 Mount Vernon Police Department
268 Lilbourn Police Department	328 Mountain Grove Police Department
269 Lincoln Police Department	329 Mountain View Police Department
270 Lincoln University Department of Public Safety	330 MSSU Police Department
271 Linn County Sheriff's Office	331 Napoleon Police Department
272 Linn Creek Police Department	332 Neosho Police Department
273 Linn Police Department	333 Nevada Police Department
274 Logan-Rogersville Police Unit	334 New Florence Police Department
275 Lone Jack Police Department	335 New Franklin Police Department
276 Louisiana Police Department	336 New Haven Police Department
277 Lowry City Police Department	337 New London Police Department
278 Macon County Sheriff's Office	338 New Madrid County Sheriff's Office
279 Macon Police Department	339 New Madrid Police Department
280 Madison County Sheriff's Office	340 Newburg Police Department
281 Malden Police Department	341 Niangua Police Department
282 Mansfield Police Department	342 Nodaway County Sheriff's Office
283 Marble Hill Police Department	343 Noel Police Department
284 Marceline Police Department	344 Norborne Police Department
285 Maries County Sheriff's Office	345 Norfolk Southern Railroad Police Department
286 Marion County Sheriff's Office	346 Normandy Police Department B
287 Marionville Police Department	347 North Missouri Drug Task Force
288 Marquand Police Department	348 Northmoor Police Department
289 Marshall Police Department	349 Northwest Missouri State University Police Department
290 Marshfield Police Department	350 Northwoods Police Department
291 Marston Police Department	351 Oak Grove Police Department
292 Martinsburg Police Department	352 Oakview Police Department
293 Matthews Police Department	353 Odessa Police Department
294 Maysville Police Department	354 Old Monroe Police Department
295 McDonald County Sheriff's Office	355 Olivette Police Department
296 Memphis Police Department	356 Oran Police Department
297 Mercer County Sheriff's Office	357 Oregon County Sheriff's Office
298 Merriam Woods Police Department	358 Oregon Police Department
299 Metropolitan Community College Campus Police	359 Oronogo Police Department
300 Mexico Police Department	360 Orrick Police Department

Appendix C

Compilation of 2020 Federal Forfeiture Reports

Law Enforcement Agencies Not Filing a 2020 ACA Form - Equitable Sharing Agreement and Certification*

Name		Name	
361 Osage Beach Police Department		421 Scott City Police Department	
362 Osage County Sheriff's Office		422 Scott County Sheriff's Office	
363 Osceola Police Department		423 Seligman Police Department	
364 Otterville Police Department		424 Senath Police Department	
365 Owensville Police Department		425 Seneca Police Department	
366 Ozark County Sheriff's Office		426 Seymour Police Department	
367 Pacific Police Department		427 Shannon County Sheriff's Office	
368 Pagedale Police Department		428 Shelbina Police Department	
369 Palmyra Police Department		429 Shelby County Sheriff's Office	
370 Park Hills Police Department	B	430 Shrewsbury Police Department	B
371 Parkville Police Department		431 Silex Police Department	
372 Parma Police Department		432 Slater Police Department	
373 Perry Police Department		433 Smithton Police Department	
374 Pevely Police Department		434 Smithville Police Department	
375 Piedmont Police Department		435 South Central Drug Task Force	
376 Pierce City Police Department		436 Southeast Missouri State University - Dept. of Public Safety	
377 Pike County Sheriff's Office		437 Southwest City Police Department	
378 Pilot Grove Police Department		438 Sparta Police Department	
379 Pilot Knob Police Department		439 Springfield-Branson National Airport Police Department	
380 Pineville Police Department		440 St. Charles City Parks & Recreation	
381 Platte City Police Department		441 St. Charles County Community College Dept. of Public Safety	
382 Platte Woods Police Department		442 St. Charles County Department of Corrections	
383 Plattsburg Police Department		443 St. Charles County Sheriff's Office	
384 Pleasant Hill Police Department		444 St. Clair County Sheriff's Office	
385 Pleasant Hope Police Department		445 St. James Police Department	
386 Polk County Sheriff's Office		446 St. Louis City Sheriff's Office	
387 Polo Police Department		447 St. Louis Community College Police Department	
388 Poplar Bluff Police Department	B	448 St. Louis County Sheriffs Office	
389 Potosi Police Department		449 St. Louis County, Drug Task Force	
390 Prairie Home Police Department		450 St. Mary Police Department	
391 Pulaski County Prosecuting Attorney's Office	B	451 St. Robert Police Department	B
392 Purdy Police Department		452 Stanberry Police Department	
393 Putnam County Sheriff's Office		453 Ste. Genevieve Police Department	
394 Puxico Police Department		454 Steele Police Department	
395 Queen City Police Department		455 Steelville Police Department	
396 Qulin Police Department		456 Stewartsville Police Department	
397 Ralls County Sheriff's Office		457 Stoddard County Sheriff's Office	
398 Randolph County Sheriff's Office		458 Stone County Sheriff's Office	
399 Ray County Sheriff's Office		459 Stover Police Department	
400 Raymore Police Department		460 Strasburg Police Department	
401 Reeds Spring Police Department		461 Surgeon Police Department	
402 Republic Police Department		462 Sugar Creek Police Department	
403 Reynolds County Sheriff's Office		463 Sullivan County Sheriff's Office	
404 Rich Hill Police Department		464 Sullivan Police Department	
405 Richland Police Department		465 Summersville Police Department	
406 Richmond Police Department		466 Sunrise Beach Police Department	
407 Risco Police Department		467 Supreme Court of Missouri	
408 Riverside Police Department		468 Sweet Springs Police Department	
409 Riverview Police Department		469 Tarkio Police Department	
410 Rock Port Police Department		470 Terminal Railroad	
411 Rockaway Beach Police Department		471 Terre du Lac Police Department	
412 Rogersville Police Department		472 Thayer Police Department	
413 Rosebud Police Department		473 Tipton Police Department	
414 Rutledge Police Department		474 Tracy Police Department	
415 Salem Police Department		475 Trimble Police Department	
416 Saline County Sheriff's Office		476 Truesdale Police Department	
417 Salisbury Police Department		477 Truman State University	
418 Sarcoxie Police Department		478 Union Pacific Railroad	
419 Savannah Police Department		479 Union Police Department	
420 Schuyler County Sheriff's Office		480 Unionville Police Department	

Appendix C

Compilation of 2020 Federal Forfeiture Reports

Law Enforcement Agencies Not Filing a 2020 ACA Form - Equitable Sharing Agreement and Certification*

Name		Name	
481 University City Police Department		504 Washburn Police Department	
482 University of Central Missouri - Department of Public Safety		505 Washington County Sheriff's Office	
483 University of Missouri - Kansas City Police Department		506 Washington Police Department	
484 University of Missouri - St. Louis Police Department		507 Washington University Police Department	
485 University of Missouri Police Department		508 Waverly Police Department	
486 Urbana Police Department		509 Weatherby Lake Police Department	
487 Van Buren Police Department		510 Webster County Sheriff's Office	
488 Vandalia Police Department		511 Wellington Police Department	
489 Vanduser Police Department		512 Wellsville Police Department	
490 Velda City Police Department		513 Wentzville Police Department	B
491 Vernon County Sheriff's Office	B	514 West Plains Police Department	
492 Verona Police Department		515 West Sullivan Police Department	
493 Versailles Police Department		516 Weston Police Department	
494 Viburnum Police Department		517 Wheaton Police Department	
495 Vienna Police Department		518 Williamsville Police Department	
496 Village of Miramiguoa		519 Willow Springs Police Department	
497 Walker Police Department	A	520 Winfield Police Department	
498 Walnut Grove Police Department		521 Winona Police Department	
499 Wardell Police Department		522 Woodson Terrace Police Department	B
500 Warrensburg Police Department	B	523 Worth County Sheriff's Office	
501 Warrenton Police Department		524 Wright City Police Department	
502 Warsaw Police Department		525 Wright County Sheriff's Office	
503 Warson Woods Police Department			

A Officials from the political subdivision reported this law enforcement agency did not operate in 2020.

B The law enforcement agency reported an ending balance for 2019, but did not file a report for 2020.

* The law requires filing if an agency participates in the federal forfeiture system. If these agencies did not participate, the lack of filing a report does not constitute noncompliance.



Nicole Galloway, CPA

Missouri State Auditor

**Federal Funding
for COVID-19 Response
January 2021**

Report No. 2021-013

March 2021

auditor.mo.gov

Federal Funding for COVID-19 Response

January 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance in the month of January 2021 for the Coronavirus Disease 2019 (COVID-19) emergency and the cumulative financial activity since the state began receiving funding in April 2020.

In March, April, and December 2020, Congress passed several legislative measures signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities during the COVID-19 emergency. The funding received by or made available to Missouri state government agencies will help pay for the state's emergency response to COVID-19 and provides (1) additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, and (2) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. Some funding authorized in the legislation also went directly to local government entities, healthcare facilities, and colleges and universities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In January, the state spent \$29 million from federal COVID-19 assistance (Appendix A). Through the end of January, the state has received \$3.68 billion and spent \$2.29 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$402 million) and funding passed through to counties and the City of St. Louis (\$521 million). Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, and other disaster relief purposes.

Nicole R. Galloway, CPA
State Auditor

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Federal Funding for COVID-19 Response

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Executive Summary

Missouri has been awarded federal funding under the following federal laws enacted in March, April, and December 2020:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116-123; H.R. 6074)
- Families First Coronavirus Response Act (Public Law 116-127; H.R. 6201)
- Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136; H.R. 748, as amended)
- Paycheck Protection Program and Health Care Enhancement Act (Public Law 116-139; H.R. 266)
- Consolidated Appropriations Act, 2021 (Public Law 116-260; H.R. 133)

The Coronavirus Preparedness and Response Supplemental Appropriations Act provides for grants to or cooperative agreements with states to carry out surveillance, epidemiology, laboratory capacity, infection control, mitigation, communications, and other preparedness and response activities. The state has been awarded as of January 31, 2021, approximately \$18.8 million under this act for additional or new funding under various federal grant programs. Part of this funding went directly to community health centers from the federal government. Each grant program has a separate time limit on use of the funding.

The Families First Coronavirus Response Act provides Missouri a 6.2 percent Federal Medical Assistance Percentage (FMAP) increase beginning January 1, 2020, for the state's Medicaid program (MO HealthNet) and other applicable programs. The state's FMAP percentage was approximately 66 percent prior to this act.¹ The increased FMAP is available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. To qualify for the temporary FMAP increase, Missouri must:

- Maintain eligibility standards, methodologies, or procedures that are no more restrictive than what the state had in place as of January 1, 2020, (maintenance of effort requirement).

¹ The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to this act.

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- Not charge premiums that exceed those that were in place as of January 1, 2020.
- Cover, without impositions of any cost sharing, testing, services, and treatments including vaccines, specialized equipment, and therapies related to COVID-19.
- Not terminate individuals from Medicaid if such individuals were enrolled in the program as of the date of the beginning of the emergency period, or become enrolled during the emergency period, unless the individual voluntarily terminates eligibility or is no longer a resident of the state (continuous coverage requirement).

Under the Families First Coronavirus Response Act, the state has also been awarded as of January 31, 2021, approximately \$36.2 million of additional or new funding under various federal grant programs for meal assistance, food subsidies, and administrative costs. Each grant program has a separate time limit on use of the funding.

The CARES Act specifies that payments provided to the state from the Coronavirus Relief Fund² may only be used to cover costs that (1) are necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the budget most recently approved as of March 27, 2020, (the date of enactment of the CARES Act) for the state; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The Consolidated Appropriations Act, 2021 extended the time for use of the funding to December 31, 2021.

The state has received approximately \$2.38 billion in Coronavirus Relief Fund assistance including nearly \$173.5 million for St. Louis County and \$122.7 million for Jackson County.³ Twenty-five percent of the remaining state share (approximately \$521 million) was distributed to other counties in the state and the City of St. Louis based on population. In early July, the Department of the Treasury Office of Inspector General (OIG) issued interim and quarterly reporting requirements for Coronavirus Relief Fund payments. The OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of these payments.

Eligible expenditures for Coronavirus Relief Fund assistance include, but are not limited to, payment for:⁴

² From the U.S. Department of the Treasury, CFDA number 21.019.

³ The funding for Jackson County and St. Louis County went directly to those local governments from the federal government.

⁴ U.S. Department of the Treasury, *Coronavirus Relief Fund Guidance for State, Territorial, Local, and Tribal Governments*, September 2, 2020,

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1. Medical expenses such as:
 - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
 - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
 - Costs of providing COVID-19 testing, including serological testing.
 - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
 - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.
2. Public health expenses such as:
 - Expenses for communication and enforcement by state, territorial, local, and tribal governments of public health orders related to COVID-19.
 - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.
 - Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency.
 - Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
 - Expenses for public safety measures undertaken in response to COVID-19.
 - Expenses for quarantining individuals.
3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:

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- Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
 - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
 - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
 - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
 - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
 - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.
5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
- Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
 - Expenditures related to a state, territorial, local, or tribal government payroll support program.
 - Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.
6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy CARES Act eligibility criteria.

The state may also use Coronavirus Relief Fund assistance to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary expenditures.⁵ If the state has not used the Coronavirus Relief Fund assistance it has received to cover costs that were incurred by December 31, 2021, as required by federal law, those funds must be returned to the federal government.

⁵ U.S. Department of the Treasury, *Coronavirus Relief Fund Frequently Asked Questions*, p.14, October 19, 2020, <<https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Frequently-Asked-Questions.pdf>>, accessed October 30, 2020.

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The General Assembly has authorized the Office of Administration (OA) to transfer up to \$750 million in Coronavirus Relief Fund assistance from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. Any transferred funds must be repaid to the State Emergency Management Federal Stimulus Fund prior to June 30, 2021. At January 31, no transferred funds remained outstanding.

Under the CARES Act, the state has also been awarded as of January 31, 2021, approximately \$3.35 billion of additional or new funding under other various federal grant programs for assistance for public schools, institutions of higher education, and healthcare facilities; child care and family services; health care worker training programs; public health education; expanded telehealth services; and numerous other assistance services or benefits. A significant part of this funding went directly to local governments or the awarded entity. Each grant program has a separate time limit on use of the funding.

The Paycheck Protection Program and Health Care Enhancement Act provides funding to states for expanded COVID-19 testing. Under the act, the state has been awarded approximately \$166 million with some of this funding going directly to rural health departments from the federal government.

Under the Consolidated Appropriations Act, 2021, the state has also been awarded as of January 31, 2021, approximately \$2.2 billion of additional or new funding under various federal grant programs for emergency rental assistance, elementary school and higher education funding, virus testing, vaccine preparedness, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding.

In January, the state spent \$29 million from federal COVID-19 assistance (Appendix A). Through the end of January, the state has received \$3.68 billion and spent \$2.29 billion from this assistance. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$402 million) and funding passed through to counties and the City of St. Louis (\$521 million).

Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, and other disaster relief purposes. The state will be responsible for monitoring use of the funding it passes through to local governments. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation are presented in Appendix C.

Appendix A

Federal Funding for COVID-19 Response Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds January 1, 2021, through January 31, 2021

	Unaudited					Ending Fund Balance
	Beginning Fund Balance	Receipts	Disbursements	Transfers In	Transfers Out	
Secretary of State Election Administration Improvements Fund ¹	\$ 0	0	(116,321)	0	0	116,321
Coronavirus Emergency Supplemental Fund	11,651,596	4,484	0	0	0	11,656,080
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ²	218,538,362	28,158,415	(79,909,139)	0	0	326,605,916
Department of Elementary and Secondary Education Federal Stimulus Fund	23,495	95,549	95,269	0	0	23,775
Department of Elementary and Secondary Education Federal Emergency Relief Fund	1,671	6,188,379	6,189,479	0	0	571
Department of Higher Education and Workforce Development Federal Stimulus Fund	0	39,178	39,178	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	279,845	771,566	1,023,014	0	0	28,397
Office of Administration Federal Stimulus Fund	0	0	(105)	0	0	105
Department of Public Safety Federal Stimulus Fund	0	1,789,443	1,634,715	0	0	154,728
State Emergency Management Federal Stimulus Fund	684,261,597	339,941,571	62,770,506	0	3,859,867	957,572,795
Department of Mental Health Federal Stimulus Fund	13,305,736	783,965	922,169	0	55,251	13,112,281
Department of Health and Senior Services Federal Stimulus Fund	440,127	22,002,555	20,795,622	0	24,067	1,622,993
Department of Social Services Federal Stimulus Fund	114	1,707,778	1,705,856	0	0	2,036
Department of Natural Resources Federal Stimulus Fund	0	266,517	250,365	0	0	16,152
Department of Labor & Industrial Relations Federal Stimulus Fund	786,496	445,000	596,841	0	250,568	384,087
Secretary of State Federal Stimulus Fund	3,460,252	20,169	54,830	0	0	3,425,591
Federal Budget Stabilization Fund ³	0	0	13,015,145	78,090,861	0	65,075,716
Total all Funds	\$ 932,749,291	402,214,569	29,067,424	78,090,861	4,189,753	1,379,797,544

¹ During the fiscal year ending June 30, 2020, the Secretary of State (SOS) used this fund to account for COVID-19 receipts and disbursements and other pre-existing but unrelated activity. The receipts, disbursements, and beginning and ending fund balances listed represent only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority was established prior to the public health emergency, and thus does not reflect COVID-19 efforts. The SOS receives many federal grants and uses the state accounting system, as it was intended, to account for all grant activity. Beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund is used to account for all COVID-19 receipts and related disbursements. However, in January 2021 the SOS had to use this fund again because the SOS received refunds of \$116,321 in unspent awards previously issued to subrecipients during the fiscal year ending June 30, 2020. The refunds reduce previous disbursements, and will be returned to the federal government. Additional refunds are anticipated in February and March 2021.

² For the fiscal year ended June 30, 2021, this fund was only authorized an appropriation to transfer up to \$158 million in receipts to the Federal Budget Stabilization Fund and/or the General Revenue Fund. Through December 2020, \$158 million was transferred from this fund to the General Revenue Fund. The transfers used federal COVID-19 funding to reimburse expenditures that were previously incurred using state funds in the General Revenue Fund. In the interest of displaying the net effect of these transfers, which ultimately represented use of COVID-19 funding, we reclassified them from transfers out to disbursements in this statement. In January 2021, all \$158 million was transferred back to this fund. Of that amount, \$78,090,861 was then transferred to the Federal Budget Stabilization Fund (see footnote 3), leaving \$79,909,139 in this fund (reclassified as negative disbursements) for potential future transfers. The Department of Social Services is awaiting further legislative decision items or accounting transfers to use \$246,696,777, the portion of the remaining fund balance that exceeds the \$158 million transfer limit. Transfer activity does not appear under the FMAP Enhancement Fund in Appendix C.

³ The \$78,090,861 transferred to this fund from the FMAP (Federal Medical Assistance Percentage) Enhancement Fund (see footnote 2) enables the Department of Higher Education and Workforce Development (DHEWD) to support various universities. The \$13,015,145 in January 2021 disbursements are the first of 6 monthly payments through June 2021 and related appropriations are listed in Appendix C. While the disbursements are not necessarily made for COVID-19 purposes, we present them in this statement because the transfer originates from the FMAP Enhancement Fund, whose receipts reflect COVID-19 related funding sources. The legislature considers the presented Federal Budget Stabilization Fund's transfer and disbursements as a supplement to the General Revenue Fund. The intent of the transfer was to partially restore General Revenue reductions the legislature previously imposed in the DHEWD's fiscal year 2021 budget. This intent is corroborated by the reimbursement nature of disbursements within the FMAP Enhancement Fund. Revenue from federal reimbursements for state expenditures from the General Revenue Fund would not be restricted as to how the legislature could choose to spend it.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal Funding for COVID-19 Response Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds Cumulative Results through January 31, 2021

	Unaudited				
	Receipts	Disbursements	Transfers In	Transfers Out	Fund Balance
Secretary of State Election Administration Improvements Fund ¹	\$ 3,801,643	3,685,322	0	0	116,321
Coronavirus Emergency Supplemental Fund	11,656,088	8	0	0	11,656,080
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ²	729,087,947	402,482,031	0	0	326,605,916
Department of Elementary and Secondary Education Federal Stimulus Fund	73,818,064	73,794,289	0	0	23,775
Department of Elementary and Secondary Education Federal Emergency Relief Fund	143,038,308	143,037,737	0	0	571
Department of Higher Education and Workforce Development Federal Stimulus Fund	39,178	39,178	0	0	0
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	8,901,073	8,901,073	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	18,005,849	17,977,452	0	0	28,397
Office of Administration Federal Stimulus Fund	521,241,978	521,093,639	66,711	214,945	105
Department of Public Safety Federal Stimulus Fund	4,051,443	1,823,965	0	2,072,750	154,728
State Emergency Management Federal Stimulus Fund ³	1,933,751,642	905,534,226	265,847,908	336,492,529	957,572,795
Department of Corrections Federal Stimulus Fund	11,578,485	1,514,706	0	10,063,779	0
Department of Mental Health Federal Stimulus Fund	25,347,216	8,037,238	725,786	4,923,483	13,112,281
Department of Health and Senior Services Federal Stimulus Fund	129,791,400	128,068,958	0	99,449	1,622,993
Department of Social Services Federal Stimulus Fund	35,954,532	34,852,746	0	1,099,750	2,036
Department of Natural Resources Federal Stimulus Fund	266,517	250,365	0	0	16,152
Department of Labor & Industrial Relations Federal Stimulus Fund	22,930,384	21,567,145	0	979,152	384,087
Secretary of State Federal Stimulus Fund	4,070,342	644,751	0	0	3,425,591
Federal Budget Stabilization Fund ⁴	0	13,015,145	78,090,861	0	65,075,716
Total all Funds	\$ 3,677,332,089	2,286,319,974	344,731,266	355,945,837	1,379,797,544

¹ During the fiscal year ending June 30, 2020, the Secretary of State (SOS) used this fund to account for COVID-19 receipts and disbursements and other pre-existing but unrelated activity. The receipts, disbursements, and beginning and ending fund balances listed represent only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority was established prior to the public health emergency, and thus does not reflect COVID-19 efforts. The SOS receives many federal grants and uses the state accounting system, as it was intended, to account for all grant activity. Beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund is used to account for all COVID-19 receipts and related disbursements. However, in January 2021 the SOS had to use this fund again because the SOS received refunds of \$116,321 in unspent awards previously issued to subrecipients during the fiscal year ending June 30, 2020. The refunds reduce previous disbursements, and will be returned to the federal government. Additional refunds are anticipated in February and March 2021.

² For the fiscal year ended June 30, 2021, this fund was only authorized an appropriation to transfer up to \$158 million in receipts to the Federal Budget Stabilization Fund and/or the General Revenue Fund. Through December 2020, \$158 million was transferred from this fund to the General Revenue Fund. The transfers used federal COVID-19 funding to reimburse expenditures that were previously incurred using state funds in the General Revenue Fund. In the interest of displaying the net effect of these transfers, which ultimately represented use of COVID-19 funding, we reclassified them from transfers out to disbursements in this statement. In January 2021, all \$158 million was transferred back to this fund. Of that amount, \$78,090,861 was then transferred to the Federal Budget Stabilization Fund (see footnote 3), leaving \$79,909,139 in this fund (reclassified as negative disbursements) for potential future transfers. The Department of Social Services is awaiting further legislative decision items or accounting transfers to use \$246,696,777, the portion of the remaining fund balance that exceeds the \$158 million transfer limit. Transfer activity does not appear under the FMAP Enhancement Fund in Appendix C.

³ The General Assembly has authorized the Office of Administration (OA) to transfer up to \$750 million in federal funds from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. These transferred funds, plus any interest the state earns, must be repaid to the State Emergency Management Federal Stimulus Fund. The OA transferred \$250 million in May 2020, and repaid the full \$250 million plus \$957,214 in earned interest in December 2020. The earned interest is considered COVID-19 revenue because the U.S. Treasury requires the state to use it to cover expenditures incurred in accordance with COVID-19 purposes. The OA identified an error in the interest calculation in February and made corrections adjusting the interest repaid to \$200,111 that month.

⁴ The \$78,090,861 transferred to this fund from the FMAP (Federal Medical Assistance Percentage) Enhancement Fund (see footnote 2) enables the Department of Higher Education and Workforce Development (DHEWD) to support various universities. The \$13,015,145 in January 2021 disbursements are the first of 6 monthly payments through June 2021 and related appropriations are listed in Appendix C. While the disbursements are not necessarily made for COVID-19 purposes, we present them in this statement because the transfer originates from the FMAP Enhancement Fund, whose receipts reflect COVID-19 related funding sources. The legislature considers the presented Federal Budget Stabilization Fund's transfer and disbursements as a supplement to the General Revenue Fund. The intent of the transfer was to partially restore General Revenue reductions the legislature previously imposed in the DHEWD's fiscal year 2021 budget. This intent is corroborated by the reimbursement nature of disbursements within the FMAP Enhancement Fund. Revenue from federal reimbursements for state expenditures from the General Revenue Fund would not be restricted as to how the legislature could choose to spend it.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through January 31, 2021

	Year Ended June 30, 2021 (through January 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	\$ 675,494	0	675,494	675,494	0	675,494
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	1	10,758,772	10,758,773	7	10,758,766
Total Coronavirus Emergency Supplemental Fund	11,434,267	1	11,434,266	11,434,267	7	11,434,260
FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND						
Department of Social Services (DSS) - MO HealthNet Division - Medicare Part D Clawback payments ²				100,000,000	74,391,170	25,608,830
DSS - MO HealthNet Division - payment to comprehensive prepaid health care plans as provided by federal or state law or for payments to programs authorized by the Frail Elderly Demonstration Project Waiver as provided by the Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508, Section 4744) and by Section 208.152 (16), RSMo, provided that the department shall implement programs or measures to achieve cost-savings through emergency room services reform, and further provided that MO HealthNet eligibles described in Section 501(a)(1)(D) of Title V of the Social Security Act may voluntarily enroll in the Managed Care Program ²						
Total FMAP Enhancement Fund				250,000,000	250,000,000	0
				350,000,000	324,391,170	25,608,830
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL						
Free public schools - all expenditures	2,000,000,000	31,888,941	1,968,111,059	1,515,839,292	0	1,515,839,292
School Nutrition Services Program - reimbursements to schools for school food programs	75,658,549	0	75,658,549	117,552,821	41,894,272	75,658,549
Missouri Healthy Schools, Successful Students Program	266,463	11,075	255,388			
Total DESE Federal Stimulus Fund	2,075,925,012	31,900,016	2,044,024,996	1,633,392,113	41,894,272	1,591,497,841
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act	208,443,000	70,453,612	137,989,388	300,000,000	67,469,751	232,530,249
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	30,000,000	5,114,874	24,885,126			
Total DESE Federal Emergency Relief Fund	238,443,000	75,568,486	162,874,514	300,000,000	67,469,751	232,530,249
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
Crowder College	1,718,186	0	1,718,186	1,718,186	0	1,718,186
Crowder College - maintenance and repair	65,732	0	65,732	65,732	0	65,732
Crowder College - equity	133,645	0	133,645	133,645	0	133,645
East Central College	1,622,326	0	1,622,326	1,622,326	0	1,622,326
East Central College - maintenance and repair	47,965	0	47,965	47,965	0	47,965
East Central College - equity	126,188	0	126,188	126,188	0	126,188

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through January 31, 2021

	Year Ended June 30, 2021 (through January 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Jefferson College	2,326,275	0	2,326,275	2,326,275	0	2,326,275
Jefferson College - maintenance and repair	114,448	0	114,448	114,448	0	114,448
Jefferson College - equity	180,943	0	180,943	180,943	0	180,943
Metropolitan Community College	9,402,075	0	9,402,075	9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair	395,635	0	395,635	395,635	0	395,635
Metropolitan Community College - equity	731,315	0	731,315	731,315	0	731,315
Mineral Area College	1,691,577	0	1,691,577	1,691,577	0	1,691,577
Mineral Area College - maintenance and repair	68,720	0	68,720	68,720	0	68,720
Mineral Area College - equity	131,575	0	131,575	131,575	0	131,575
Moberly Area Community College	1,904,480	0	1,904,480	1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair	45,518	0	45,518	45,518	0	45,518
Moberly Area Community College - equity	148,135	0	148,135	148,135	0	148,135
North Central Missouri College	811,508	0	811,508	811,508	0	811,508
North Central Missouri College - maintenance and repair	16,606	0	16,606	16,606	0	16,606
North Central Missouri College - equity	63,121	0	63,121	63,121	0	63,121
Ozarks Technical Community College	4,398,254	0	4,398,254	4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair	68,116	0	68,116	68,116	0	68,116
Ozarks Technical Community College - equity	342,106	0	342,106	342,106	0	342,106
St. Charles Community College	2,760,428	0	2,760,428	2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair	63,893	0	63,893	63,893	0	63,893
St. Charles Community College - equity	214,713	0	214,713	214,713	0	214,713
St. Louis Community College	12,960,637	0	12,960,637	12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair	473,822	0	473,822	473,822	0	473,822
St. Louis Community College - equity	1,008,108	0	1,008,108	1,008,108	0	1,008,108
State Fair Community College	1,858,709	0	1,858,709	1,858,709	0	1,858,709
State Fair Community College - maintenance and repair	64,102	0	64,102	64,102	0	64,102
State Fair Community College - equity	144,575	0	144,575	144,575	0	144,575
Three Rivers College	1,588,805	0	1,588,805	1,588,805	0	1,588,805
Three Rivers College - maintenance and repair	41,015	0	41,015	41,015	0	41,015
Three Rivers College - equity	123,581	0	123,581	123,581	0	123,581
State Technical College of Missouri	2,010,124	0	2,010,124	2,010,124	0	2,010,124
University of Central Missouri	18,446,119	0	18,446,119	18,446,119	0	18,446,119
Southeast Missouri State University	15,293,156	0	15,293,156	15,293,156	0	15,293,156
Missouri State University	31,333,687	0	31,333,687	31,333,687	0	31,333,687
Lincoln University	7,156,731	0	7,156,731	5,859,958	0	5,859,958
Lincoln University - land grant match				1,296,773	0	1,296,773

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through January 31, 2021

	Year Ended June 30, 2021 (through January 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Truman State University	13,886,774	0	13,886,774	13,886,774	0	13,886,774
Northwest Missouri State University	10,395,373	0	10,395,373	10,395,373	0	10,395,373
Missouri Southern State University	8,010,414	0	8,010,414	8,010,414	0	8,010,414
Missouri Western State University	7,415,585	0	7,415,585	7,415,585	0	7,415,585
Harris-Stowe State University	3,487,087	0	3,487,087	3,487,087	0	3,487,087
University of Missouri	138,745,625	0	138,745,625	138,745,625	0	138,745,625
Job training and related activities	1,332,000	39,178	1,292,822			
Total DHEWD Federal Stimulus Fund	305,369,512	39,178	305,330,334	304,037,512	0	304,037,512
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	23,643,000	8,901,073	14,741,927	200,000,000	0	200,000,000
Total DHEWD Federal Emergency Relief Fund	23,643,000	8,901,073	14,741,927	200,000,000	0	200,000,000
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code	61,770,760	12,875,197	48,895,563	20,000,000	4,114,460	15,885,540
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the State Block Grant Program administered through the Federal Airport Improvement Program	19,870,044	1,106,519	18,763,525	1,000,000	0	1,000,000
Total MoDOT Federal Stimulus Fund	81,640,804	13,981,716	67,659,088	21,000,000	4,114,460	16,885,540
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND						
Distribution of federal funds to units of local government as provided in the CARES Act				1,071,000,000	520,925,478	550,074,522
Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				316,500	158,016	158,484
Broadband expansion and/or cellular equipment and service to provide fixed or mobile broadband access to emergency services personnel in order to coordinate and dispatch services related to the COVID-19 disease - expense and equipment	5,000,000	0	5,000,000			
Broadband expansion to residential and agricultural areas in counties of the state of Missouri with high concentrations of state employees without residential access to broadband internet, for the purpose of enabling state employees to work remotely due to the COVID-19 disease - expense and equipment	5,000,000	0	5,000,000			
Reimbursement of broadband services costs, and/or for state purchase of cellular equipment and service to provide fixed or mobile broadband service for state employees required to work from home due to the COVID-19 disease - expense and equipment	2,000,000	0	2,000,000			

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through January 31, 2021

	Year Ended June 30, 2021 (through January 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				16,000	10,250	5,750
Total OA Federal Stimulus Fund	12,000,000	0	12,000,000	1,071,332,500	521,093,744	550,238,756
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				2,262,000	189,250	2,072,750
All allotments, grants and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency	1,860,000	1,634,715	225,285			
Total DPS Federal Stimulus Fund	1,860,000	1,634,715	225,285	2,262,000	189,250	2,072,750
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters	949,709,025	121,496,941	828,212,084	1,039,025,589	51,396,569	987,629,020
Alternative care treatment facility staffing expenses - personal service	35,000,000	3,388	34,996,612	35,000,000	1,119,066	33,880,934
MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of \$24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of \$19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed \$44.51 per Medicaid patient per day and shall be effective on March 1, 2020	90,000,000	87,638,018	2,361,982	90,000,000	0	90,000,000
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs	1,800,000	0	1,800,000	1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo	10,000,000	0	10,000,000	10,000,000	0	10,000,000
State Emergency Management Agency, Boone County Fire Protection District, Missouri Task Force 1 - expenses for response to emergencies and disasters in the State of Missouri and conduct of annual training exercises. Expenses may include, but are not limited to personnel salaries and benefits, supplies, and repair or replacement of damaged equipment	100,000	100,000	0			
Return of unspent CARES Act Coronavirus Relief Funds to the federal government ³	750,000,000	0	750,000,000			
DESE - Learning Loss Testing	8,400,000	2,853,583	5,546,417			
DESE - Transportation Costs	9,100,000	9,100,000	0			
DESE - State School Bus Routes	1,000,000	467,903	532,097			
DESE - Sheltered Workshops	4,000,000	3,999,730	270			
DESE - Distance Learning	10,000,000	5,582,706	4,417,294			

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through January 31, 2021

	Year Ended June 30, 2021 (through January 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
DHEWD - Distance Learning	10,000,000	9,999,999	1			
DHEWD - Computer-Based Training	2,000,000	1,028,000	972,000			
DHEWD - Workforce Development Boards	800,000	147,589	652,411			
DHEWD - Workforce Training	6,750,000	3,033,762	3,716,238			
DHEWD - Institutions of Higher Education COVID Expenses	115,929,526	115,468,516	461,010			
Department of Revenue (DOR) - Temporary Motor Vehicle and Driver Licensing Division Offices	2,000,000	944,801	1,055,199			
DOR - Technology and infrastructure costs due to the COVID-19 crisis - expense and equipment	363,066	79,262	283,804			
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service	427,109	157,596	269,513			
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - expense and equipment	1,110,000	372,230	737,770			
OA - Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	716,500	580,750	135,750			
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	122,500	113,000	9,500			
Missouri Consolidated Health Care Plan - COVID Reimbursement	22,000,000	9,725,072	12,274,928			
Department of Agriculture (MDA) - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic	20,000,000	15,599,438	4,400,562			
Department of Economic Development (DED) - Broadband Expansion	12,750,000	7,161,325	5,588,675			
DED - Program to provide grants to small businesses incorporated in the state of Missouri with 50 or fewer employees, to reimburse the costs of business interruption caused by required closures in connection with the COVID-19 public health emergency, provided that no grants shall be provided to franchise or chain business entities, and further provided that one-quarter of funds under such program shall be allocated to family-owned farms	30,000,000	14,643,697	15,356,303			
DED - Innovation Grants	1,000,000	748,560	251,440			
DED - Manufacturer Retooling	20,000,000	20,000,000	0			
DED - Nonprofit Stimulus	22,000,000	18,060,228	3,939,772			
DED - Destination Marketing Organization Stimulus	15,205,000	15,204,713	287			
DPS - Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	3,144,000	2,508,525	635,475			
Department of Corrections (DOC) - Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	23,578,485	17,890,352	5,688,133			

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through January 31, 2021

	Year Ended June 30, 2021 (through January 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Department of Mental Health (DMH) - Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	24,875,000	20,530,203	4,344,797			
DMH - Division of Developmental Disabilities - Developmental Disabilities Waiver (DDW) - compensation of all DDW providers during the period that Missouri or the United States falls within an emergency declaration to compensate any DDW provider with a retention payment, gap payment, or temporary rate increase; and additional payment per day during the period which a DDW provider has at least one confirmed positive COVID-19 case on the premises, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services	22,400,000	20,758,879	1,641,121			
DMH - Division of Behavioral Health COVID Reimbursements	10,000,000	10,000,000	0			
DMH - Division of Behavioral Health - suicide prevention initiatives - expense and equipment	620,000	620,000	0			
DMH - Developmental Disabilities Telehealth	4,320,000	2,507,664	1,812,336			
DMH - Telehealth Training	3,500,000	3,500,000	0			
DMH - Behavioral Health Net	100,500	100,500	0			
Department of Health and Senior Services (DHSS) - Home & Community Based Services COVID Reimbursements	20,000,000	4,830,726	15,169,274			
Department of Social Services (DSS) - Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	1,294,500	1,192,313	102,187			
DSS - Family Support Division - electronic benefit transfers system - expense and equipment	901,788	431,111	470,677			
Department of Labor & Industrial Relations (DOLIR) Unemployment Insurance System Support	20,000,000	14,171,222	5,828,778			
DED Communications Campaign	3,250,000	3,249,956	44			
DPS Missouri National Guard Expenses	5,400,000	1,474,192	3,925,808			
DHSS Call Center/Data Entry	170,075	170,075	0			
DHSS Testing	89,291,600	29,768,543	59,523,057			
DHSS Contact Tracing/Tracking	11,800,000	5,379,351	6,420,649			
DHSS Lab Infrastructure	22,360,108	8,172,136	14,187,972			
DHSS Technology & Data Infrastructure	343,283	305,552	37,731			
DHSS Sewershed	414,081	211,672	202,409			
DHSS Surveillance	199,583	51,600	147,983			
DHSS Prevention in High Risk Settings	1,222,775	40,657	1,182,118			
DHSS COVID Support Services	1,093,350	597,960	495,390			
DESE Hearing Aid Distribution	100,000	100,000	0			
DHSS Poison Control	500,000	500,000	0			

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Fiscal Year 2020 and Fiscal Year 2021 through January 31, 2021

	Year Ended June 30, 2021 (through January 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
DHSS Saliva-Based Testing	2,127,000	977,751	1,149,249			
DOC Waste Water Testing	250,000	98,599	151,401			
DSS Food Banks	6,500,000	6,450,000	50,000			
DHEWD American Graduate	378,828	99,999	278,829			
DESE K-12 Support	61,500,000	61,440,933	59,067			
DESE Independent Living Centers	250,000	144,657	105,343			
DESE Substitute Teachers	2,000,000	879,763	1,120,237			
DHEWD Independent Colleges	10,000,000	9,777,480	222,520			
DMH Access to Recovery	1,000,000	1,000,000	0			
DHSS Child Care Providers	12,000,000	1,331,816	10,668,184			
DSS Assisted Living Facilities	10,000,000	0	10,000,000			
COVID Dedicated Personal Service	200,000,000	56,536,230	143,463,770	200,000,000	71,018,488	128,981,512
DMH Staff Offering Support Program	3,200,000	0	3,200,000			
Fringe Benefits Personal Service	14,006,614	12,006,563	2,000,051	14,174,411	14,174,411	0
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	107	106	1			
Total State Emergency Management Federal Stimulus Fund	2,746,374,403	764,117,893	1,982,256,510	1,390,000,000	137,708,534	1,252,291,466
DEPARTMENT OF CORRECTIONS (DOC) FEDERAL STIMULUS FUND						
Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				11,578,485	1,514,706	10,063,779
Total DOC Federal Stimulus Fund				11,578,485	1,514,706	10,063,779
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Office of the Director - personal service				75,000	2,298	72,702
Office of the Director - expense and equipment				5,000,000	0	5,000,000
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	900,000	136,987	763,013	900,000	0	900,000
Division of Developmental Disabilities - community program funding, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need services - expense and equipment				15,364,800	0	15,364,800
Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency ⁴	8,175,000	221,997	7,953,003	8,175,000	4,104,264	4,070,736
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	2,000,000	409,443	1,590,557	2,000,000	63,556	1,936,444
Division of Developmental Disabilities - telehealth physician services related to COVID-19 - expense and equipment	720,000	0	720,000			

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Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through January 31, 2021

	Year Ended June 30, 2021 (through January 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	636,796	148,302	488,494			
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment	19,363,204	2,979,504	16,383,700			
Total DMH Federal Stimulus Fund	31,795,000	3,896,233	27,898,767	31,514,800	4,170,118	27,344,682
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND						
Division of Community and Public Health - community health programs funding and related expenses	224,981	0	224,981	671,000	0	671,000
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	732,279	1,016	731,263	445,516	0	445,516
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment and program distribution	30,461,800	2,935,513	27,526,287	32,556,018	438,189	32,117,829
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment	4,050,000	2,104,142	1,945,858	4,500,000	0	4,500,000
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment	18,000,000	12,696,958	5,303,042	25,000,000	6,404,165	18,595,835
Division of Community and Public Health - medications	401,508	271,897	129,611	1,620,000	0	1,620,000
Division of Community and Public Health - child nutrition and commodity assistance programs	185,000,000	73,013,425	111,986,575	30,062,065	30,062,065	0
Division of Community and Public Health - Office of Emergency Coordination - Poison Control Hotline - expense and equipment	100,000	0	100,000			
Division of Regulation and Licensure - program operations and support - personal service	700,000	139,352	560,648			
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	1,415	298,585			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service	542,764	43,609	499,155			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment and program distribution	134,094,849	91,143	134,003,706			
Total DHSS Federal Stimulus Fund	374,608,181	91,298,470	283,309,711	94,854,599	36,904,419	57,950,180

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through January 31, 2021

	Year Ended June 30, 2021 (through January 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	28,331,553	0	28,331,553	30,000,000	0	30,000,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	6,026,000	1,471,691	4,554,309	4,326,000	245,203	4,080,797
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	643,510	192,038	451,472	528,000	0	528,000
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program	66,542,726	22,401,510	44,141,216	20,000,000	9,088,706	10,911,294
Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				1,294,500	194,750	1,099,750
Family Support Division - community services programs provided by Community Action Agencies or other not-for-profit organizations under provisions of the Community Services Block Grant	27,847,053	1,245,243	26,601,810			
Family Support Division - Low Income Home Energy Assistance Program	18,269,392	15,641	18,253,751			
Children's Division - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Children's Division, provided that the Children's Division shall coordinate the delivery of services with the Parents as Teachers Program within the Department of Elementary and Secondary Education	907,000	0	907,000			
Total DSS Federal Stimulus Fund	148,567,234	25,326,123	123,241,111	56,148,500	9,528,659	46,619,841
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects awarded on or after July 1, 2019, provided no funds shall be expended at higher education institutions not headquartered in Missouri for purposes of accreditation				20,000,000	0	20,000,000
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	43,033,423	0	43,033,423			
Total DED Federal Stimulus Fund	43,033,423	0	43,033,423	20,000,000	0	20,000,000
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments	2,029,932	250,365	1,779,567			
Total DNR Federal Stimulus Fund	2,029,932	250,365	1,779,567			

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	Year Ended June 30, 2021 (through January 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
LIEUTENANT GOVERNOR FEDERAL STIMULUS FUND						
Missouri State Council on the Arts - expense and equipment	517,000	0	517,000			
Missouri Humanities Council - program distribution	605,000	0	605,000			
Total Lieutenant Governor Federal Stimulus Fund	1,122,000	0	1,122,000			
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Administration of unemployment benefits made available under the Families First Coronavirus Response Act and CARES Act - personal service				1,000,000	208,806	791,194
Administration of unemployment benefits made available under the Families First Coronavirus Response Act and CARES Act - expense and equipment				700,000	687,146	12,854
Division of Employment Security - personal service	23,948,454	726,763	23,221,691			
Division of Employment Security - expense and equipment	7,600,846	832,076	6,768,770			
Division of Employment Security - administration of programs authorized and funded by the United States Department of Labor, such as Disaster Unemployment Assistance, and provided that all funds shall be expended from discrete accounts and that no monies shall be expended for funding administration of these programs by the Division of Employment Security	51,000,000	17,000,000	34,000,000			
OA - Information Technology Services Division - for DOLIR - expense and equipment	7,737,001	1,333,466	6,403,535	1,000,000	823,665	176,335
OA - Information Technology Services Division - for DOLIR - personal service	250,000	0	250,000			
Total DOLIR Federal Stimulus Fund	90,536,301	19,892,305	70,643,996	2,700,000	1,719,617	980,383
SECRETARY OF STATE (SOS) FEDERAL STIMULUS FUND						
Election reform grants, transaction costs, election administration improvements within Missouri, support of Help America Vote Act activities, and the state's share of election costs as required by Chapter 115, RSMo	16,100,000	411,643	15,688,357			
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	750,000	233,108	516,892			
Total SOS Federal Stimulus Fund	16,850,000	644,751	16,205,249			
FEDERAL BUDGET STABILIZATION FUND						
State Technical College of Missouri	549,415	91,569	457,846			
University of Central Missouri	4,928,740	821,457	4,107,283			
Southeast Missouri State University	4,094,371	682,395	3,411,976			
Missouri State University	8,433,094	1,405,516	7,027,578			
Lincoln University	1,576,580	262,763	1,313,817			
Truman State University	3,708,416	618,069	3,090,347			
Northwest Missouri State University	2,784,388	464,065	2,320,323			
Missouri Southern State University	2,159,973	359,996	1,799,977			
Missouri Western State University	1,985,243	330,874	1,654,369			
Harris-Stowe State University	931,228	155,205	776,023			

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Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through January 31, 2021

	Year Ended June 30, 2021 (through January 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
University of Missouri - operation of various campuses and programs	36,939,413	6,156,569	30,782,844			
University of Missouri - St. Louis - Biotech	133,378	0	133,378			
University of Missouri - State Historical Society	288,022	0	288,022			
MODOT - for a transportation cost-share program with local communities, provided these funds shall not supplant, and shall only supplement, the current planned allocation of road and bridge expenditures under the most recently adopted state transportation and improvement plan, including all amendments thereto, as of the date of passage of this bill by the General Assembly, and provided the MODOT and DED work cooperatively to select projects with the greatest economic benefit to the State	25,000,000	0	25,000,000			
University of Missouri - Precision Medicine Initiative	10,000,000	1,666,667	8,333,333			
Total Federal Budget Stabilization Fund	103,512,261	13,015,145	90,497,116			
Total All Funds	\$ 6,308,744,330	1,050,466,470	5,258,277,860	5,500,254,776	1,150,698,707	4,349,556,069

¹ The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

² For the fiscal year ended June 30, 2021, the FMAP (Federal Medical Assistance Percentage) Enhancement Fund was only authorized an appropriation to transfer receipts to the Federal Budget Stabilization Fund and/or the General Revenue Fund. Therefore, the Department of Social Services cannot directly expend any receipted monies from the fund, as it could during the fiscal year ended June 30, 2020.

³ Initial legislation required Coronavirus Relief Fund assistance to be returned to the federal government if it was not spent to cover allowable costs incurred by December 30, 2020. Legislation changes in December 2020 extended that date to December 31, 2021. State officials did not know whether or to what extent the state may have to repay any funding received at the time the appropriation was established. To acknowledge the existence of the obligation, the state established appropriations authorizing the return of up to \$750 million.

⁴ This appropriation's expenditures for the fiscal year ended June 30, 2021, are a placeholder intended for the State Emergency Management Federal Stimulus Fund's Department of Mental Health Staff Offering Support Program appropriation. SAM II adjustments to reflect this were not fully processed by January 2021. Once processed, this appropriation's authority and expenditures for the fiscal year ended June 30, 2021, will return to zero. This stipend appropriation was obsoleted in September 2020, when it was replaced by an equivalent stipend appropriation also in the State Emergency Management Federal Stimulus Fund.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

City of Forsyth

Report No. 2021-012

March 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the City of Forsyth

Missing Money	Cash utility deposits totaling \$2,000 were received, but not deposited, and cash receipts totaling \$1,403 were stolen from the city's vault.
Untimely and Questionable Utility Deposits	Utility deposits, totaling \$6,400, were not deposited until long after activation of utility services.
Accounting Controls and Procedures	The Board did not establish adequate segregation of duties or supervisory reviews over the various financial accounting functions performed by the former Utility Clerk, City Clerk, and Finance Officer. The city's procedures for receipting, transmitting, recording, depositing, refunding, and reconciling money collected is poor. Physical controls over receipts and city keys need improvement.
Utility System Controls and Procedures	City personnel do not prepare proper reconciliations related to utility services. The city is not following its service shut off ordinance. The city does not have an ordinance regarding partial payments by customers who have delinquent accounts, and customers are allowed to make partial payments without entering into a written payment agreement and without Board approval. The city does not have adequate procedures to pursue collection of accounts receivable.
Electronic Data Security	The city has not established adequate user identification and password controls to reduce the risk of unauthorized access to the city computers and data. Effective security controls are not in place to lock computers after a certain period of inactivity. The city does not store data backup files at an off-site location.

In the areas audited, the overall performance of this entity was **Poor**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

City of Forsyth

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the Honorable Mayor
and
Members of the Board of Aldermen
City of Forsyth, Missouri

We have audited certain operations of the City of Forsyth as they relate to the city's finances in fulfillment of our duties under Chapter 29, RSMo. Due to the concerns regarding missing money and untimely deposits, the State Auditor initiated the audit with the approval of the City of Forsyth Board of Aldermen. In addition, the City of Forsyth engaged KPM CPAs & Advisors to audit the City of Forsyth financial statements for the year ended August 31, 2019. To minimize duplication of effort, we reviewed the CPA firm's audit report. The scope of our audit included, but was not necessarily limited to, the period April 1, 2018, through March 31, 2020. The objectives of our audit were to:

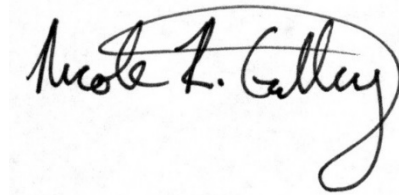
1. Evaluate the city's internal controls over significant management and financial functions.
2. Evaluate the city's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.
4. Determine the extent of missing money from the city, if any.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the city, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed the design and implementation of such internal controls to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the city's management and was not subjected to the procedures applied in our audit of the city.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, (3) the need for improvement in management practices and procedures, and (4) missing money totaling at least \$3,403. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Forsyth.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Kelly Davis, M.Acct., CPA CFE
Audit Manager:	Pamela Allison, CPA, CFE
In-Charge Auditor:	James C. Kayser, MAcc, CFE, CGAP
Audit Staff:	Kyle D. Goodin, MAcc, CFE

City of Forsyth

Introduction

Background

The former Utility Clerk, Carla Combs, began employment on September 4, 2018, and served until December 2, 2019. The City Clerk, Cheyenne Beasley, began employment on April 15, 2002, and remains employed by the city. The Finance Officer, Angela Leist, began employment on December 17, 2012, and remains employed by the city. These three employees were responsible for financial accounting functions and records of the city, including receipting, transmitting, and recording payments received, preparing and making deposits, and performing bank reconciliations as noted below.

- Receipting, transmitting, and recording - The former Utility Clerk, City Clerk, and Finance Officer collected and receipted all money collected by the city. They transmitted the money to the applicable employee responsible for recording the type of payment received. The former Utility Clerk recorded utility payments and utility deposits. New customers were required to pay a \$100 refundable utility deposit for residential and \$200 refundable utility deposit for businesses before receiving services. The former Utility Clerk also assisted the Finance Officer with recording court payments from April 2019 through November 2019. The City Clerk recorded park fees, building permits, dog licenses, and miscellaneous city receipts, and assisted the former Utility Clerk in recording utility payments and deposits.
- Depositing - The former Utility Clerk, City Clerk, and Finance Officer prepared bank deposits. The former Utility Clerk prepared the deposits for utility payments and utility deposits. The City Clerk prepared the deposits for park fees, building permits, dog licenses, and miscellaneous city receipts. The Finance Officer and the former Utility Clerk prepared the deposits for court receipts. The former Utility Clerk primarily took all deposits to the bank.
- Reconciling - The former Utility Clerk and City Clerk reconciled the daily receipt report generated from the city's electronic accounting and utility systems to deposit slips. The Finance Officer reconciled the deposit slips to the bank statements and reconciled all city bank accounts.

On October 15, 2019, city officials reported a burglary from the city's vault to the Taney County Sheriff's office. The Taney County Sheriff's office investigation determined \$1,403 of recorded cash receipts were missing from the vault. On November 27, 2019, discrepancies relating to 2 cash utility deposits were discovered by city officials and reported to the Taney County Sheriff's office on December 2, 2019. The Sheriff's investigation of the theft is ongoing.

On November 27, 2019, the Board of Aldermen voted by phone to terminate the former Utility Clerk due to poor accounting practices and inability to handle job duties. The Board reaffirmed the November 27, 2019, phone vote



City of Forsyth Introduction

to terminate the former Utility Clerk in a Board meeting on December 4, 2019.

In December 2019, the Taney County Sheriff's office contacted the State Auditor's Office (SAO) and requested assistance in reviewing discrepancies and accounting regularities related to utility deposits and billings. The SAO conducted an initial review of these matters in January 2020, under Section 29.221, RSMo. After review of the documentation and communications provided, the SAO determined further investigation was warranted under Section 29.221, RSMo.

In January 2020, the Board sent a letter and a copy of the resolution authorizing an audit of utility deposits and billing records from September 2018 through November 2019. In March 2020, the SAO agreed to conduct this audit but advised the city that *Government Auditing Standards* may require that procedures extend beyond the scope specified in the ordinance. In March 2020, the Board accepted the change in scope of the audit suggested by the SAO, and the audit began in April 2020.

The SAO issued subpoenas to the former Utility Clerk, the City Clerk, and the Finance Officer (see Appendixes A, B, and C) to compel them to produce records and documents related to their testimonies. Appendixes A through C include redactions. These redactions are of home addresses and bank account information.

The city's fiscal year is September 1 through August 31. The scope of our audit included, but was not necessarily limited to the period April 1, 2018, through March 31, 2020. We applied procedures to city receipts, utility billings, and municipal division transactions to identify the amount of missing money and methods used to perpetrate and conceal the theft. We also obtained information, regarding the former Utility Clerk's personal bank account, from the Taney County Sheriff's office.

City of Forsyth

Management Advisory Report

State Auditor's Findings

1. Missing Money

Cash utility deposits totaling \$2,000 were received, but not deposited, and cash receipts totaling \$1,403¹ were stolen from the city's vault. An additional \$6,400 of utility deposits were not deposited timely and appear questionable (see MAR finding number 2).

The lack of adequate controls and the absence of proper oversight, as discussed throughout this report, resulted in the missing money going undetected.

Undeposited utility deposits

Between May 2019 and November 2019, the former Utility Clerk did not deposit \$2,000 of recorded utility deposits (see Appendix D).

We compared manual receipt slips issued for utility deposits to utility deposits recorded in the utility system and to bank deposits to determine the amount of undeposited utility deposits. City records indicated the former Utility Clerk set up 20 new customers accounts and activated utility service in the utility system; however, the related utility deposits received totaling \$2,000 (\$100 each) were not recorded in the utility system or deposited. All of these utility deposits were paid in cash. Most utility deposits paid by check around the date of these cash receipts were deposited timely.

During a recorded interview with the former Utility Clerk, she indicated she was responsible for setting up new customers and activating service in the utility system, recording utility deposits in the utility system, preparing the related deposit slips, and depositing the utility deposits in the city's bank account. The former Utility Clerk also indicated in the same recorded interview that she could not explain why the utility deposits were not deposited, but felt responsible for the money.

Theft from city hall

City officials reported a theft of \$1,403 cash from the city's vault to the Taney County Sheriff's office on October 15, 2019 (see Appendix E). City officials found the vault opened with a master key,² which went missing sometime in August 2019, from the City Clerk's desk drawer (see MAR finding number 3.3). The City Clerk indicated in a recorded interview that she reported the missing key to the former Police Chief sometime in August 2019; however, city officials did not have the city hall or the vault locks changed.

The missing cash consisted of \$1,341 of municipal court receipts collected on Thursday, October 10, 2019, and a \$62 utility payment collected on Friday, October 11, 2019. The city was closed Monday, October 14, 2019, in

¹ The amount presented in the report finding is rounded to the nearest dollar. The amount presented in the report appendix is not rounded.

² The key was in the lock when the theft was found. The master key is designated with a specific number.



City of Forsyth
Management Advisory Report - State Auditor's Findings

observation of Columbus Day. The city's electronic accounting system and the former Utility Clerk indicated in a recorded interview she recorded the \$1,341 of municipal court receipts in the city's electronic accounting system on Friday, October 11, 2019. The former Utility Clerk also prepared the utility payment deposit and deposit slip. During a recorded interview, the former Utility Clerk indicated that she placed the deposit bag and money drawer in the vault and was the last clerk to leave city hall on Friday, October 11, 2019.

Recommendation

The Board of Aldermen continue to work with law enforcement officials on criminal prosecution regarding the undeposited utility deposits and stolen money; and take the necessary actions to obtain restitution.

Auditee's Response

The Board of Aldermen will continue to work with law enforcement officials regarding criminal prosecution and take necessary actions to obtain restitution.

2. Untimely and Questionable Utility Deposits

Numerous utility deposits were not deposited until long after activation of utility services. During the period November 2, 2018, through October 16, 2019, 64 utility deposits totaling \$6,400 were deposited between 20 and more than 121 days after activation of utility services and the timing of the deposits appears questionable (see Appendix F). Eighty-eight percent (\$5,600) of these untimely and questionable utility deposits were paid in cash. During a recorded interview, the former Utility Clerk indicated her procedures included depositing utility deposits the day of activation of utility services.

The following table provides information on the 64 utility deposits not deposited until after activation of utility services:

Time Period Deposited After Utility Services Activated	Number of Utility Deposits	Total Utility Deposits	Cash Utility Deposits	Check Utility Deposits
20 to 30 days	7	\$ 700	100	600
31 to 60 days	15	1,500	1,300	200
61 to 90 days	16	1,600	1,600	0
91 to 120 days	24	2,400	2,400	0
Over 121 days	2	200	200	0
Total	64	\$ 6,400	5,600	800

When the former Utility Clerk was asked in a recorded interview, why these utility deposits were not deposited, she indicated she did not know and could not remember.

In addition, on the morning of November 27, 2019, the Finance Officer and City Clerk discovered that two utility deposits paid with cash totaling \$200, that should have been on hand, were missing from the utility deposit receipt



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book and former Utility Clerk's desk drawer. The City Clerk indicated in a recorded interview that she asked the former Utility Clerk if the money could have fallen behind her desk and about an hour later when the desk was moved, the former Utility Clerk found one of the utility deposits behind her desk. The other \$100 utility deposit was not located at that time.

According to the City Clerk and Finance Officer, later, at approximately noon, the former Utility Clerk left city hall to go to the post office. According to the City Clerk in a recorded interview, shortly after the former Utility Clerk returned, the former Utility Clerk asked if anyone had looked in the recycle bin for the missing \$100 cash utility deposit. The City Clerk and the former Utility Clerk subsequently looked in the recycle bin, and the City Clerk discovered two \$50 bills (the other missing \$100 utility deposit). According to the City Clerk, this money appeared to have been "placed" on the side of the recycle bin and did not appear to have fallen in the recycle bin. During a recorded interview with the former Utility Clerk, auditors asked if the former Utility Clerk went to the bank on November 27, 2019, when she went to the post office, and the former Utility Clerk indicated she did not go to the bank that day. However, personal bank records of the former Utility Clerk indicate she cashed a personal check for \$100 at approximately 12 p.m. on November 27, 2019, and the bank provided her 2, \$50 bills for the withdrawal.

The untimely deposits of utility deposits and the 2 missing utility deposits identified on November 27, 2019, are questionable and give the appearance that these receipts may have been taken from the city and subsequently returned and deposited by the former Utility Clerk.

Recommendation

The Board of Aldermen should continue to work with law enforcement officials on criminal prosecution regarding the untimely and questionable utility deposits.

Auditee's Response

The Board of Aldermen will continue to work with law enforcement officials regarding criminal prosecution and take necessary actions to obtain restitution.

3. Accounting Controls and Procedures

Accounting controls and procedures need improvement. City personnel collect utility payments, utility deposits, court fines and costs, merchant licenses, building permits, dog licenses, park fees, and other miscellaneous fees. During the year ended August 31, 2019, city receipts totaled approximately \$963,000.

3.1 Oversight and segregation of duties

The Board did not establish adequate segregation of duties or supervisory reviews over the various financial accounting functions performed by the former Utility Clerk, City Clerk, and Finance Officer. The former Utility Clerk, City Clerk, and Finance Officer each receipted, recorded, and prepared deposits for money collected. The former Utility Clerk also made deposits.



City of Forsyth
Management Advisory Report - State Auditor's Findings

Weaknesses identified throughout this report are significant and demonstrate a lack of segregation of duties and proper oversight that led to the missing money and the untimely and questionable utility deposits discussed in MAR findings number 1 and 2.

Proper segregation of duties helps ensure transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties is not possible, timely supervisory or independent reviews of work performed and investigation into unusual items and variances is necessary.

3.2 Receipting, recording, transmitting, depositing, reconciling, and refunding

The city's procedures for receipting, transmitting, recording, depositing, refunding, and reconciling money collected is poor. During our review of city records during the period of September 1, 2018, through March 31, 2020, we identified the following concerns:

Receipting and recording

- Manual receipt slips were not issued for all money recorded in the computerized accounting system. City procedure has been to issue a manual receipt slip for all payments collected except for utility payments where the utility stub is used as proof of payment. The City Clerk, former Utility Clerk, and Finance Officer did not issue manual receipt slips for 75 transactions totaling \$4,203, including \$1,528 for park fees, \$1,400 for utility deposits, and \$1,275 for other miscellaneous fees.
- The City Clerk, former Utility Clerk, and the Finance Officer did not account for the numerical sequence of manual receipt slips issued for utility deposits, park fees, and dog licenses/impound fees.
- The City Clerk, former Utility Clerk, and Finance Officer did not manually receipt or record 43 deposits totaling \$133,185 into the receipting module of the computerized accounting system. The Finance Officer instead recorded these deposits in the accounting system using journal entries. Most of these deposits were for payments received by mail related to a school resource officer contract and insurance claim reimbursements.

Recording

- The City Clerk, former Utility Clerk, and Finance Officer did not timely record 81 transactions totaling \$7,776 in the computerized accounting system, which included court, park, miscellaneous, and utility deposit receipts. For example, a \$96 court payment receipted on January 30, 2020, was not recorded in the accounting system until February 10, 2020; a \$20 park services payment receipted on April 23, 2019, was not recorded in the accounting system until October 24, 2019; an \$80 dog impound fee receipted on October 23, 2018, was not recorded in the accounting system until February 26, 2019; and a \$100 utility deposit



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received on February 25, 2019, was not recorded in the accounting system until April 22, 2019.

Transmitting

The City Clerk, former Utility Clerk, and Finance Officer transmitted various types of city receipts collected to each other; however, no documentation of the transmittal of this money between employees was prepared.

Depositing and reconciling

- Manual receipt slips issued for payments received are not reconciled to daily receipt reports and deposits, and utility deposits are held and not deposited until the customer's utility service is activated. As a result, as noted in MAR findings number 1 and 2, utility deposits were not deposited and some utility deposits were not deposited timely or intact.

The City Clerk indicated in a recorded interview that utility deposits are held and not deposited until utility service is activated because the computerized utility system will not allow money to be receipted on accounts not activated. However, these receipts should be deposited timely and intact regardless of the utility system's restrictions.

- Payments collected for park services, the municipal court, and other miscellaneous fees were also not deposited timely. Payments receipted, but not deposited timely included 19 for park services totaling \$1,085, 13 for the municipal court totaling \$813, and 3 for miscellaneous fees totaling \$245. For example, 3 receipts totaling \$300 receipted on September 9, 2019, were not deposited until September 25, 2019. The City Clerk indicated that because the amounts were generally small they were deposited at varying times.
- The city did not have procedures to reconcile business licenses issued and fees collected to amounts deposited. A list of business licenses issued is maintained and business licenses are prenumbered, but the list and licenses are not reconciled to fees collected and amounts deposited. Business license fees deposited totaled \$5,781 during the period September 1, 2018, through March 31, 2020.
- The city does not maintain adequate records for campground rental fees, and as a result, city officials cannot ensure all money collected is accounted for and deposited. The city deposited \$8,630 for campground rental fees during the period September 1, 2018, through March 31, 2020.

The city operates a campground site between April and October each year. Park attendants collect camp fees and the city uses a drop box for campers to make payments, when the attendants are not on duty. Park attendants transmit camp fees collected to the City Clerk, and city public works employees collect camp fees from the drop box and transmit them to the City Clerk. The city does not keep a record of camp fees collected



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and does not try to reconcile the camp site rental charges to the collections.

Transmitting

Utility deposit refunds are not always made by check. Instead, if the account has not been activated, the refund is given in the manner the utility deposit was received by the customer (the customer's check, money order, or cash is returned). The city refunded 5, \$100 utility deposits during the time period reviewed.

Conclusion

Failure to implement adequate receipting, recording, transmitting, depositing, refunding, and reconciling procedures increases the risk that loss, theft, or misuse of money will go undetected and accounting records will contain errors.

3.3 Physical controls

Physical controls over receipts and city keys need improvement. City officials maintain utility deposits in a receipt book stored in the former Utility Clerk's unlocked desk drawer until deposited and payments received for dog licenses, park services, and other miscellaneous fees in envelopes in the City Clerk's unlocked desk drawer. As a result, various city employees have access to the money on hand.

In addition, the City Clerk maintained a master³ key to city hall in an unlocked desk drawer, and as a result, various city employees had access to the master key. As previously noted, the City Clerk reported the master key missing in August 2019, and the key was used to access the city vault in October 2019, when city receipts were stolen. City officials failed to change the locks at city hall or the vault after the key was reported missing.

To safeguard against possible loss or misuse of city funds and assets, receipts and master keys should be maintained in a secure location.

Recommendations

The Board of Aldermen:

- 3.1 Segregate accounting duties to the extent possible and implement appropriate reviews and monitoring procedures.
- 3.2 Ensure all receipts are deposited timely and intact, receipt slips and licenses issued are reconciled to the computerized systems and deposits, all refunds are made by check, prenumbered receipt slips are issued for all payments received, all payments received are timely recorded in the computerized systems, the numerical sequence of receipt slips is accounted for, transmittals of money between

³The master key unlocks all exterior and interior city hall doors and the vault.



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employees are documented, and adequate records of campground fees are maintained.

3.3 Maintain money collected and keys in a secure location and change the locks at applicable city properties when keys are lost.

Auditee's Response

3.1 *The city will segregate accounting duties to the extent possible and implement appropriate reviews and monitoring procedures.*

3.2 *Procedures have been put in place to ensure all receipts are recorded in the computerized system and deposited in a timely and intact manner; receipt slips and licenses issued are reconciled to computerized systems and bank deposits; prenumbered receipts are issued for all payments received and all refunds are made by check; the numerical sequence of receipt slips will be verified; transmittals of money between employees are initialed; and adequate records of campground fees are maintained.*

3.3 *Monies collected and keys are kept in a secure location. If keys are lost, locks will be changed.*

4. Utility System Controls and Procedures

Utility system controls and procedures need improvement. According to the city's audited financial statements, the city collected approximately \$898,000 for water, sewer, and trash service during the year ended August 31, 2019.

4.1 Utility reconciliations

City personnel do not prepare proper reconciliations related to utility services. The former Utility Clerk did not perform monthly reconciliations of amounts billed, payments received, and amounts unpaid for utility services. Such reconciliations are necessary to ensure accounting records balance, transactions are properly recorded, and errors or discrepancies are detected timely.

In addition, the Public Works Supervisor did not perform monthly reconciliations of total gallons of water billed to gallons of water pumped. This reconciliation is necessary to help detect significant water loss or other problems and ensure all water usage is properly billed.

4.2 Shut off procedures

The city is not following its service shut off ordinance. Utility bills are printed and mailed on the last business day of the month with payment due by the 20th of the following month. The Board established an ordinance to shut off water service to any customer whose bill has not been paid by the last day of the month following services rendered. However, the city does not notify customers of a service shut off until after they are delinquent for 2 billing cycles.



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To help maximize utility revenues, procedures should be developed to ensure utility service is shut off in accordance with city ordinances. If the Board intends for current practices to continue, ordinances should be revised.

4.3 Partial payments

The city does not have an ordinance regarding partial payments by customers who have delinquent accounts, and customers are allowed to make partial payments without entering into a written payment agreement and without Board approval. Currently, if an account is delinquent, and scheduled for shut off, the city allows payment of the past due portion or half of the total bill due to prevent the shut off.

An ordinance is necessary to establish and document the process to determine when payment agreements are allowed, how the payment amount is to be established, and the approval process for these arrangements. In addition, a signed written payment agreement is necessary to indicate the intent of the customer to pay the outstanding balance and to aid in accounting for and collection of amounts due.

4.4 Accounts receivable procedures

The city does not have adequate procedures to pursue collection of accounts receivable. City officials do not pursue collection of accounts more than 90 days past due. As of January 21, 2021, the city's utility billing trial balance report indicated accounts with balances more than 90 days past due totaled \$48,058.

According to the Finance Officer, many of these old accounts belonged to renters making it difficult to collect. In addition, the Board does not adequately monitor accounts receivable and determine which accounts are uncollectible. The city has not written off bad debts since 2013, and does not have written policies for either the collection or write off of old accounts.

The city should use all available means to collect amounts owed from tenants of these properties. Good business practices require establishment of adequate collection procedures to ensure accounts are collected timely and bad debts are kept to a minimum. To ensure revenues of the utility system are maximized, the city should start holding property owners liable for outstanding accounts, when applicable.

Recommendations

The Board of Aldermen:

- 4.1 Ensure monthly reconciliations are performed of amounts billed to amounts collected and delinquent accounts, and of gallons of water billed to gallons pumped, and significant differences are investigated.
- 4.2 Ensure utility accounts are shut off in accordance with the established city ordinance or modify the ordinance to current practices.



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- 4.3 Discontinue allowing collection of partial payments or establish an ordinance outlining the procedures allowing customers to make partial payments. Ensure the procedures include preparation of a written payment agreement with each customer making partial payments.
- 4.4 Periodically review detailed accounts receivable records and take action to collect on delinquent accounts. The Board should establish written policies and procedures for the collection and writing off of accounts receivable, ensuring the factors considered for each decision are retained and each written off balance is approved and verified by a person independent of the transactions.

Auditee's Response

- 4.1 *Procedures have been put in place to reconcile amounts billed to amounts collected and delinquent accounts, gallons of water billed to gallons pumped, and investigate significant differences.*
- 4.2 *City ordinances will be modified to reflect shut off practices as ordered by the Board of Aldermen.*
- 4.3 *The Board of Aldermen will establish a partial utility bill payment program and ordinance and establish written payment agreements with each customer allowed to make partial payments.*
- 4.4 *The Board of Aldermen will adopt a written bad debt collection and account write-off policy. The Board will review delinquent accounts annually and approve the write-off of any accounts deemed uncollectible under the policy.*

5. Electronic Data Security

5.1 User identification and passwords

Controls over the city computers are not sufficient. As a result, city records are not adequately protected and are susceptible to unauthorized access or loss of data.

The city has not established adequate user identification and password controls to reduce the risk of unauthorized access to the city computers and data. The City Clerk, current Utility Clerk, and Finance Officer share computers in the office and do not log off and log back on with their unique user identification and password when using the accounting and utility systems at another employee's computer. The City Clerk, former Utility Clerk, and Finance Officer also shared computers during the former Utility Clerk's employment. As a result, there is no assurance that the user listed in the system for posting a transaction is the person who did it. In addition, these officials are not required to change passwords periodically.

While a user identification and password are required to authenticate access, the security of these logon credentials is dependent on keeping them



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confidential and requiring users to enter their unique user identification and password when switching users. Allowing certain users to share computers without logging off and back on with their unique user identification and password, and not requiring passwords to be periodically changed, increases the risk of unauthorized access and/or changes to the system and records, and reduces assurance that access is limited to only those individuals who need access to perform their job responsibilities. User identifications should be unique and confidential and changed periodically to reduce the risk of a compromised password and unauthorized access to and use of the city computers and data.

5.2 Security controls

Effective security controls are not in place to lock computers after a certain period of inactivity. In recorded interviews, the Finance Officer stated her computer locks after about 2 hours, and the City Clerk stated her computer locks after about 30 to 40 minutes. Neither employee locks their computer when they leave the room.

Inactivity controls are necessary to reduce the risk of unauthorized individuals accessing an unattended computer and having potentially unrestricted access to programs and data files. The extended period before the computers lock and the failure to lock computers when they are left unattended along with the routine shared use of computers increased the risk of unauthorized access. Without effective security controls, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data.

5.3 Data backup

The city does not store data backup files at an off-site location. Off-site storage would provide reasonable assurance data could be recovered if necessary. To help prevent loss of information and ensure all essential information and computer systems can be recovered, backup files should be stored at a secure, off-site location.

Recommendations

The Board of Aldermen:

- 5.1 Require employees use their unique user identification and password when using the accounting and utility systems, and they change those passwords periodically, to help prevent unauthorized access to the city computers and data.
- 5.2 Require each computer to have an effective security control in place to lock it after a certain period of inactivity.
- 5.3 Ensure backup files are stored at a secure, off-site location.



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Management Advisory Report - State Auditor's Findings

Auditee's Response

- 5.1 *Procedures regarding the security of user identification and password have been implemented. Additionally, the accounting software vendor has upgraded user security controls.*
- 5.2 *Inactivity locks have been put in place.*
- 5.3 *Software updates in the last year have automated the off-site backup process. Backups are stored remotely on a nightly basis.*

City of Forsyth

Organization and Statistical Information

The City of Forsyth is located in Taney County. The city was incorporated in 1928 and is currently a fourth-class city. The city employed 18 full-time employees and 3 part-time employee on March 31, 2020.

City operations include fire and law enforcement services, utilities (water, sewer, and trash), street maintenance, building inspection, and park services.

Mayor and Board of Aldermen

The city government consists of a mayor and a 4-member board of aldermen. The members are elected for 2-year terms. The mayor is elected for a 2-year term, presides over the board of aldermen, and votes only in the case of a tie. The Mayor and Board of Aldermen, at March 31, 2020, are identified below. The Mayor and the Board of Aldermen members receive no compensation for their service.

Kelly Doughery, Mayor
Larry Moehl, Alderman
Greg Doughery, Alderman
Cheryl Altis, Alderwoman
Jack Baker, Alderman

Financial Activity

A summary of the city's financial activity obtained from the city's audited financial statement report for the year ended August 31, 2019, follows:



City of Forsyth
Organization and Statistical Information

City of Forsyth

Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds

Year Ended August 31, 2019

	General Fund	Special Revenue Fund Capital Improvement Fund	Total Governmental Funds
Revenues			
Taxes	\$ 963,676	\$ 173,025	\$ 1,136,701
Licenses and permits	11,757	-	11,757
Intergovernmental revenues	44,889	-	44,889
Charges for services	9,375	-	9,375
Fines and forfeitures	43,794	-	43,794
Miscellaneous	42,897	8,568	51,465
Total Revenues	1,116,388	181,593	1,297,981
Expenditures			
Current			
Administration	76,354	-	76,354
Police	422,663	-	422,663
Fire	151,542	-	151,542
Parks	157,796	-	157,796
Street	110,282	-	110,282
Building	47,835	-	47,835
Debt service			
Principal, interest and fees	-	83,350	83,350
Total Expenditures	966,472	83,350	1,049,822
<i>Excess of Revenues over Expenditures</i>	<i>149,916</i>	<i>98,243</i>	<i>248,159</i>
Other Financing Sources			
Operating transfers in	10,937	-	10,937
<i>Excess of Revenues and Other Sources Over Expenditures</i>	<i>160,853</i>	<i>98,243</i>	<i>259,096</i>
Fund Balance, September 1	1,029,551	419,117	1,448,668
Fund Balance, August 31	\$ 1,190,404	\$ 517,360	\$ 1,707,764

See accompanying notes to the financial statements.



City of Forsyth
Organization and Statistical Information

City of Forsyth

Statement of Revenues, Expenses and Changes in Net Position – Proprietary Fund

Year Ended August 31, 2019

	<u>Enterprise Fund</u> <u>Water and</u> <u>Sewer Fund</u>
Operating Revenues	
Charges for services	
Water	\$ 450,618
Sewer	446,916
Total Operating Revenues	<u>897,534</u>
Operating Expenses	
Salaries and benefits	521,716
Legal and professional	3,000
Utilities	117,388
Gas and oil	7,393
Telephone	5,154
Maintenance	70,066
Supplies	19,210
Insurance	23,558
Depreciation	369,181
Travel, meetings, and dues	2,239
Support contracts	12,067
Engineering	22,531
Total Operating Expenses	<u>1,173,503</u>
<i>Operating (Loss)</i>	(275,969)
Nonoperating Revenues (Expenses)	
Interest income	25,592
Interest expense	(40,404)
Total Nonoperating Revenues (Expenses)	<u>(14,812)</u>
<i>(Loss) Before Operating Transfers</i>	(290,781)
Operating Transfers (Out)	<u>(10,937)</u>
<i>Net (Loss)</i>	(301,718)
Net Position, September 1	7,141,161
Net Position, August 31	<u>\$ 6,839,443</u>

See accompanying notes to the financial statements.

City of Forsyth

Supporting Documentation of Missing Money and Untimely Deposits

The following appendixes provide supporting documentation for the missing money, untimely deposits, and subpoenas issued as discussed in MAR findings number 1 and 2 and are summarized in the following table.

Appendix	Type of Supporting Documentation
A	State Auditor Subpoena - Carla Combs
B	State Auditor Subpoena - Cheyenne Beasley
C	State Auditor Subpoena - Angela Leist
D	Undeposited Utility Deposits
E	Cash Receipts Missing from Vault
F	Untimely Deposits of Utility Deposits



Address and bank account numbers have
been redacted.

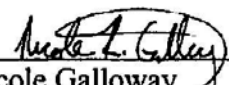


OFFICE OF MISSOURI STATE AUDITOR
SUBPOENA

To: Carla Combs
[Redacted]
[Redacted]

YOU ARE COMMANDED AND REQUIRED to appear
personally before the State Auditor or her representative(s) at the
Masonic Lodge, 100 Chiefs Court, Branson, MO 65616, at 10:00 a.m.
on October 15, 2020, for purposes of providing testimony and producing
for examination, copying, and interrogation the records and documents
listed on Exhibit A attached to this Subpoena.

ISSUED this 25th day of September, 2020, pursuant to Section
29.235.4(1), RSMo.


Nicole Galloway
Missouri State Auditor

I served the foregoing subpoena by hand delivery on this 5th
day of October, 2020.





OFFICE OF MISSOURI STATE AUDITOR

EXHIBIT A

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to the City of Forsyth.

This request includes, but is not limited to, the following:

- Records related to Branson Bank accounts (including, but not limited to, account numbers [REDACTED] and [REDACTED];
- Any and all payroll records, timesheets, invoices, financial statements, board minutes, or any other City of Forsyth board records.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the State Auditor. Section 29.235.4(1), RSMo.



Address and bank account numbers have been redacted.

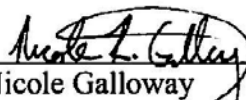


OFFICE OF MISSOURI STATE AUDITOR
SUBPOENA

To: Cheyenne Beasley
[Redacted]
[Redacted]

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or her representative(s) at the City of Forsyth City Hall, 15405 US-160, Forsyth, MO 65653, at 1:00 p.m. on October 5, 2020, for purposes of providing testimony and producing for examination, copying, and interrogation the records and documents listed on Exhibit A attached to this Subpoena.

ISSUED this 16th day of September, 2020, pursuant to Section 29.235.4(1), RSMo.



Nicole Galloway
Missouri State Auditor

I served the foregoing subpoena by hand delivery on this 22nd day of September, 2020.





OFFICE OF MISSOURI STATE AUDITOR

EXHIBIT A

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to the City of Forsyth.

This request includes, but is not limited to, the following:

- Records related to Branson Bank accounts (including, but not limited to, account numbers [REDACTED] and [REDACTED];
- Any and all payroll records, timesheets, invoices, financial statements, board minutes, or any other City of Forsyth board records.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the State Auditor. Section 29.235.4(1), RSMo.



Address and bank account numbers have been redacted.



OFFICE OF MISSOURI STATE AUDITOR

SUBPOENA

To: Angela Leist
[Redacted]
[Redacted]


YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or her representative(s) at the City of Forsyth City Hall, 15405 US-160, Forsyth, MO 65653, at 1:30 p.m. on October 5, 2020, for purposes of providing testimony and producing for examination, copying, and interrogation the records and documents listed on Exhibit A attached to this Subpoena.

ISSUED this 16th day of September, 2020, pursuant to Section 29.235.4(1), RSMo.



Nicole Galloway
Missouri State Auditor

I served the foregoing subpoena by hand delivery on this 22nd day of September, 2020.



Paula Lee



OFFICE OF MISSOURI STATE AUDITOR

EXHIBIT A

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to the City of Forsyth.

This request includes, but is not limited to, the following:

- Records related to Branson Bank accounts (including, but not limited to, account numbers [REDACTED] and [REDACTED];
- Any and all payroll records, timesheets, invoices, financial statements, board minutes, or any other City of Forsyth board records.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the State Auditor. Section 29.235.4(1), RSMo.

Appendix D
City of Forsyth
Undeposited Utility Deposits

Manual Receipt Slip Number	Receipt Date	Method of Payment	Amount	City Employee that Issued Manual Receipt	Utility Service Activation Date (1)
418672	05/06/2019	Cash	\$ 100.00	City Clerk	05/15/2019
418728	08/07/2019	Cash	100.00	Finance Officer	09/15/2019
418740	08/27/2019	Cash	100.00	Former Utility Clerk	08/15/2019 (2)
418741	08/28/2019 (3)	Cash	100.00	Finance Officer	09/15/2019
418746	09/03/2019	Cash	100.00	City Clerk	09/15/2019
418747	09/06/2019	Cash	100.00	City Clerk	09/15/2019
418748	09/06/2019	Cash	100.00	City Clerk	09/15/2019
418751	09/09/2019	Cash	100.00	City Clerk	09/15/2019
418757	10/01/2019	Cash	100.00	Former Utility Clerk	10/15/2019
418758	10/03/2019	Cash	100.00	City Clerk	10/15/2019
418759	10/03/2019	Cash	100.00	City Clerk	10/15/2019
418761	10/07/2019	Cash	100.00	City Clerk	10/15/2019
418762	10/07/2019	Cash	100.00	City Clerk	10/15/2019
418763	10/07/2019	Cash	100.00	Former Utility Clerk	10/15/2019
418764	10/08/2019	Cash	100.00	City Clerk	10/15/2019
418768	10/23/2019	Cash	100.00	City Clerk	11/15/2019
418770	10/28/2019	Cash	100.00	City Clerk	11/15/2019
418773	11/07/2019	Cash	100.00	City Clerk	11/15/2019
418774	11/08/2019	Cash (4)	100.00	City Clerk	11/27/2019
418775	11/14/2019	Cash	100.00	Former Utility Clerk	11/15/2019
Total Undeposited Receipts			\$ <u>2,000.00</u>		

(1) During recorded interviews, the City Clerk and Former Utility Clerk indicated the Former Utility Clerk was responsible for activating utility service, and subsequently recording and depositing utility deposits.

(2) If a utility deposit is paid after utility services have been provided, it is city policy to back date the utility service activation date to when services started being provided.

(3) The date on the receipt was not clear and the receipt may be dated August 25, 2019, or August 28, 2019.

(4) The method of payment recorded on this manual receipt slip indicated it was a check; however, the utility customer indicated to city officials he/she paid with cash.

Appendix E
City of Forsyth
Cash Receipts Missing from Vault

Manual Receipt Slip Number	Manual Receipt Slip Date	Method of Payment	Type of Receipt	Amount	City Employee that Issued Manual Receipt	Accounting System Receipt Number	Accounting System Receipt Date	City Employee that Recorded in Accounting System (1)
(2)	(2)	Cash	Utility	\$ 61.52	(2)	110794	10/11/2019	City Clerk
288641	10/10/2019	Cash	Municipal Court	107.00	City Clerk	110808	10/11/2019	Former Utility Clerk
288642	10/10/2019	Cash	Municipal Court	25.00	City Clerk	110809	10/11/2019	Former Utility Clerk
288643	10/10/2019	Cash	Municipal Court	61.00	Former Utility Clerk	110810	10/11/2019	Former Utility Clerk
288644	10/10/2019	Cash	Municipal Court	51.00	City Clerk	110811	10/11/2019	Former Utility Clerk
288645	10/10/2019	Cash	Municipal Court	51.00	Finance Officer	110812	10/11/2019	Former Utility Clerk
288647	10/10/2019	Cash	Municipal Court	50.00	Former Utility Clerk	110813	10/11/2019	Former Utility Clerk
288649	10/10/2019	Cash	Municipal Court	19.00	Finance Officer	110815	10/11/2019	Former Utility Clerk
288650	10/10/2019	Cash	Municipal Court	25.50	Finance Officer	110816	10/11/2019	Former Utility Clerk
288651	10/10/2019	Cash	Municipal Court	50.00	Finance Officer	110817	10/11/2019	Former Utility Clerk
288652	10/10/2019	Cash	Municipal Court	82.00	Finance Officer	110818	10/11/2019	Former Utility Clerk
288653	10/10/2019	Cash	Municipal Court	116.00	Finance Officer	110819	10/11/2019	Former Utility Clerk
288654	10/10/2019	Cash	Municipal Court	50.00	Finance Officer	110820	10/11/2019	Former Utility Clerk
288655	10/10/2019	Cash	Municipal Court	50.00	Finance Officer	110821	10/11/2019	Former Utility Clerk
288656	10/10/2019	Cash	Municipal Court	51.00	Finance Officer	110822	10/11/2019	Former Utility Clerk
288657	10/10/2019	Cash	Municipal Court	175.00	Finance Officer	110823	10/11/2019	Former Utility Clerk
288658	10/10/2019	Cash	Municipal Court	100.00	Finance Officer	110824	10/11/2019	Former Utility Clerk
288659	10/10/2019	Cash	Municipal Court	25.50	Finance Officer	110825	10/11/2019	Former Utility Clerk
288660	10/10/2019	Cash	Municipal Court	151.00	Finance Officer	110826	10/11/2019	Former Utility Clerk
288661	10/10/2019	Cash	Municipal Court	61.00	Finance Officer	110827	10/11/2019	Former Utility Clerk
288662	10/10/2019	Cash	Municipal Court	40.00	Finance Officer	110797	10/11/2019	Former Utility Clerk
				\$ <u>1,402.52</u>	Total			

(1) Based on the initials of the employee logged into the accounting system at the time of receipt, which is recorded in the system. However, because computers were shared by the former Utility Clerk, City Clerk, and Finance Officer, there is no assurance the user listed was the user that posted the transaction.

(2) A manual receipt slip was not issued for this payment. The payment was recorded in the accounting system, but was not deposited.

Appendix F
City of Forsyth
Untimely Deposits of Utility Deposits

Manual Receipt Slip Number	Manual Receipt Slip Date	Method of Payment	Amount	City Employee that Issued Manual Receipt	Utility System Receipt Number	Utility System Receipt Date	City Employee that Recorded in Accounting System (1)	Utility Service Activation Date (2)	Deposit Date	Days Between Manual Receipt Slip and Deposit Dates	Days Between Utility Service Activation and Deposit Dates (3)
418591	11/02/2018	Cash	\$ 100.00	(4)	103206	03/08/2019	Former Utility Clerk	11/15/2018	03/11/2019	129	116
418595	11/06/2018	Cash	100.00	Former Utility Clerk	102909	02/27/2019	Former Utility Clerk	11/15/2018	02/28/2019	114	105
418600	11/13/2018	Cash	100.00	City Clerk	103207	03/08/2019	Former Utility Clerk	11/15/2018	03/11/2019	118	116
418603	11/15/2018	Cash	100.00	Former Utility Clerk	103689	03/19/2019	Former Utility Clerk	11/15/2018	03/20/2019	125	125
418610	11/26/2018	Cash	100.00	City Clerk	103690	03/19/2019	Former Utility Clerk	11/30/2018	03/20/2019	114	110
418611	11/30/2018	Cash	100.00	Former Utility Clerk	103691	03/19/2019	Former Utility Clerk	11/30/2018	03/20/2019	110	110
418614	12/11/2018	Cash	100.00	City Clerk	103693	03/19/2019	Former Utility Clerk	12/15/2018	03/20/2019	99	95
Total 2018			700.00								
418616	01/03/2019	Cash	100.00	Former Utility Clerk	103694	03/19/2019	Former Utility Clerk	01/15/2019	03/20/2019	76	64
418619	01/14/2019	Check	100.00	Former Utility Clerk	103203	03/08/2019	Former Utility Clerk	02/15/2019	03/11/2019	56	24
418620	01/14/2019	Cash	100.00	Former Utility Clerk	103993	03/27/2019	Former Utility Clerk	01/15/2019	03/28/2019	73	72
418622	01/31/2019	Cash	100.00	City Clerk	103994	03/27/2019	Former Utility Clerk	02/15/2019	03/28/2019	56	41
418632	02/25/2019	Cash	100.00	Former Utility Clerk	104985	04/22/2019	Former Utility Clerk	02/15/2019	04/23/2019	57	67
418633	02/26/2019	Cash	100.00	City Clerk	104986	04/22/2019	Former Utility Clerk	03/15/2019	04/23/2019	56	39
418636	03/06/2019	Cash	100.00	City Clerk	104989	04/22/2019	Former Utility Clerk	03/15/2019	04/23/2019	48	39
418640	03/11/2019	Cash	100.00	Finance Officer	106079	05/22/2019	Former Utility Clerk	03/15/2019	05/23/2019	73	69
418641	03/12/2019	Cash	100.00	Former Utility Clerk	104987	04/22/2019	Former Utility Clerk	03/15/2019	04/23/2019	42	39
418642	03/13/2019	Cash	100.00	Finance Officer	104988	04/22/2019	Former Utility Clerk	03/15/2019	04/23/2019	41	39
418643	03/14/2019	Cash	100.00	Finance Officer	106084	05/22/2019	Former Utility Clerk	03/15/2019	05/23/2019	70	69
418645	03/18/2019	Cash	100.00	City Clerk	106082	05/22/2019	Former Utility Clerk	03/15/2019	05/23/2019	66	69
418651	03/22/2019	Cash	100.00	Finance Officer	106085	05/22/2019	Former Utility Clerk	03/15/2019	05/23/2019	62	69
418654	03/26/2019	Cash	100.00	Former Utility Clerk	106086	05/22/2019	Former Utility Clerk	03/15/2019	05/23/2019	58	69
418657	04/09/2019	Cash	100.00	City Clerk	106087	05/22/2019	Former Utility Clerk	04/15/2019	05/23/2019	44	38
418659	04/10/2019	Cash	100.00	Former Utility Clerk	106569	06/10/2019	Former Utility Clerk	04/15/2019	06/11/2019	62	57
418661	04/12/2019	Cash	100.00	City Clerk	106088	05/22/2019	Former Utility Clerk	04/15/2019	05/23/2019	41	38
418662	04/15/2019	Cash	100.00	City Clerk	106089	05/22/2019	Former Utility Clerk	04/15/2019	05/23/2019	38	38
418663	04/15/2019	Cash	100.00	City Clerk	106568	06/10/2019	Former Utility Clerk	04/15/2019	06/11/2019	57	57
418666	04/23/2019	Cash	100.00	Former Utility Clerk	107699	07/09/2019	Former Utility Clerk	05/15/2019	07/10/2019	78	56
418668	04/24/2019	Cash	100.00	Finance Officer	107700	07/09/2019	Former Utility Clerk	05/15/2019	07/10/2019	77	56
418673	05/10/2019	Cash	100.00	City Clerk	107698	07/09/2019	Former Utility Clerk	05/10/2019	07/10/2019	61	61
418674	05/13/2019	Cash	100.00	City Clerk	108602	08/07/2019	Former Utility Clerk	05/15/2019	08/08/2019	87	85

Appendix F
City of Forsyth
Untimely Deposits of Utility Deposits

Manual Receipt Slip Number	Manual Receipt Slip Date	Method of Payment	Amount	City Employee that Issued Manual Receipt	Utility System Receipt Number	Utility System Receipt Date	City Employee that Recorded in Accounting System (1)	Utility Service Activation Date (2)	Deposit Date	Days Between Manual Receipt Slip and Deposit Dates	Days Between Utility Service Activation and Deposit Dates (3)
418678	05/15/2019	Cash	100.00	City Clerk	109726	09/10/2019	Former Utility Clerk	05/15/2019	09/11/2019	119	119
418679	05/16/2019	Check	100.00	City Clerk	106567	06/10/2019	Former Utility Clerk	05/13/2019	06/11/2019	26	29
418681	05/17/2019	Cash	100.00	City Clerk	109727	09/10/2019	Former Utility Clerk	05/15/2019	09/11/2019	117	119
418683	05/17/2019	Cash	100.00	Finance Officer	109732	09/10/2019	Former Utility Clerk	05/15/2019	09/11/2019	117	119
418684	05/20/2019	Cash	100.00	Former Utility Clerk	109736	09/10/2019	Former Utility Clerk	05/24/2019	09/11/2019	114	110
418686	05/22/2019	Cash	100.00	City Clerk	109739	09/10/2019	Former Utility Clerk	06/07/2019	09/11/2019	112	96
418688	05/24/2019	Cash	100.00	City Clerk	109738	09/10/2019	Former Utility Clerk	05/24/2019	09/11/2019	110	110
418690	05/30/2019	Cash	100.00	City Clerk	110462	10/03/2019	Former Utility Clerk	05/30/2019	10/04/2019	127	127
418696	06/10/2019	Cash	100.00	City Clerk	110463	10/03/2019	Former Utility Clerk	06/10/2019	10/04/2019	116	116
418698	06/11/2019	Cash	100.00	City Clerk	110998	10/16/2019	Former Utility Clerk	07/15/2019	10/16/2019	127	93
418699	06/12/2019	Cash	100.00	City Clerk	110578	10/07/2019	Former Utility Clerk	06/30/2019	10/08/2019	118	100
418700	06/13/2019	Cash	100.00	City Clerk	110580	10/07/2019	Former Utility Clerk	06/15/2019	10/08/2019	117	115
418701	06/14/2019	Cash	100.00	City Clerk	110464	10/03/2019	Former Utility Clerk	06/15/2019	10/04/2019	112	111
418707	06/27/2019	Cash	100.00	City Clerk	110579	10/07/2019	Former Utility Clerk	06/30/2019	10/08/2019	103	100
418708	06/28/2019	Cash	100.00	Finance Officer	110995	10/16/2019	Former Utility Clerk	06/30/2019	10/16/2019	110	108
418709	07/02/2019	Cash	100.00	City Clerk	110996	10/16/2019	Former Utility Clerk	07/02/2019	10/16/2019	106	106
418711	07/09/2019	Cash	100.00	City Clerk	111000	10/16/2019	Former Utility Clerk	07/15/2019	10/16/2019	99	93
418712	07/09/2019	Cash	100.00	City Clerk	110997	10/16/2019	Former Utility Clerk	07/15/2019	10/16/2019	99	93
418714	07/15/2019	Cash	100.00	City Clerk	109981	09/17/2019	Former Utility Clerk	07/15/2019	09/18/2019	65	65
418716	07/19/2019	Cash	100.00	City Clerk	110999	10/16/2019	Former Utility Clerk	07/15/2019	10/16/2019	89	93
418717	07/22/2019	Cash	100.00	City Clerk	111001	10/16/2019	Former Utility Clerk	07/15/2019	10/16/2019	86	93
418719	07/26/2019	Cash	100.00	City Clerk	111285	10/23/2019	Former Utility Clerk	08/15/2019	10/23/2019	89	69
418722	07/31/2019	Cash	100.00	Finance Officer	111002	10/16/2019	Former Utility Clerk	08/15/2019	10/16/2019	77	62
418729	08/08/2019	Cash	100.00	City Clerk	111291	10/23/2019	Former Utility Clerk	08/15/2019	10/23/2019	76	69
418732	08/12/2019	Cash	100.00	City Clerk	111288	10/23/2019	Former Utility Clerk	08/15/2019	10/23/2019	72	69
418739	08/23/2019	Cash	100.00	Former Utility Clerk	111290	10/23/2019	Former Utility Clerk	08/15/2019	10/23/2019	61	69
418750	09/09/2019	Check	100.00	City Clerk	111656	11/07/2019	Former Utility Clerk	10/15/2019	11/07/2019	59	23
418753	09/16/2019	Check	100.00	Former Utility Clerk	111289	10/23/2019	Former Utility Clerk	09/15/2019	10/23/2019	37	38
418754	09/16/2019	Cash	100.00	City Clerk	111282	10/23/2019	Former Utility Clerk	09/15/2019	10/23/2019	37	38
418755	09/17/2019	Check	100.00	City Clerk	111286	10/23/2019	Former Utility Clerk	09/15/2019	10/23/2019	36	38
418756	10/01/2019	Cash	100.00	City Clerk	111652	11/07/2019	Former Utility Clerk	10/15/2019	11/07/2019	37	23

Appendix F
City of Forsyth
Untimely Deposits of Utility Deposits

Manual Receipt Slip Number	Manual Receipt Slip Date	Method of Payment	Amount	City Employee that Issued Manual Receipt	Utility System Receipt Number	Utility System Receipt Date	City Employee that Recorded in Accounting System (1)	Utility Service Activation Date (2)	Deposit Date	Days Between Manual Receipt Slip and Deposit Dates	Days Between Utility Service Activation and Deposit Dates (3)
418760	10/03/2019	Check	100.00	Finance Officer	111659	11/07/2019	Former Utility Clerk	10/15/2019	11/07/2019	35	23
418765	10/10/2019	Check	100.00	City Clerk	111655	11/07/2019	Former Utility Clerk	10/15/2019	11/07/2019	28	23
418767	10/16/2019	Check	100.00	Finance Officer	111654	11/07/2019	Former Utility Clerk	10/15/2019	11/07/2019	22	23
Total 2019			<u>5,700.00</u>								
Total of Untimely Deposits \$			<u><u>6,400.00</u></u>								

- (1) Based on the initials of the employee logged into the accounting system at the time of receipt, which is recorded in the system. However, because computers were shared by the former Utility Clerk, City Clerk, and Finance Officer, there is no assurance the user listed was the user that posted the transaction.
- (2) During recorded interviews, the City Clerk and former Utility Clerk indicated the former Utility Clerk was responsible for activating utility service.
- (3) City procedures included holding utility deposits for deposit until the date utility service was activated.
- (4) The former Utility Clerk that preceded Carla Combs in the position receipted this money.



Nicole Galloway, CPA

Missouri State Auditor

Office of Administration
Information Technology Services Division
Security Controls

Report No. 2021- 011

March 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Office of Administration Information Technology Services Division Security Controls

Service Level Agreements	The Office of Administration Information Technology Services Division (ITSD) has not comprehensively developed or updated service level agreements between the ITSD and the state agency customers it serves.
Contingency Planning Policy	The ITSD has not formally adopted or documented an enterprise-wide contingency planning policy, including overall contingency objectives, an organizational framework, and comprehensive procedures.
Electronic Communication Policy	The ITSD has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri State Records Commission.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Office of Administration

Information Technology Services Division Security Controls

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Sarah H. Steelman, Commissioner
Office of Administration
Jefferson City, Missouri

We have audited certain internal controls, including security controls, designed to protect data and information maintained by the Office of Administration - Information Technology Services Division. This audit was conducted in fulfillment of our duties under Chapter 29, RSMo. The objectives of our audit were to:

1. Evaluate internal controls over significant management and financial functions.
2. Evaluate compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and information system control activities.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

For the areas audited, we identified (1) deficiencies in internal controls, (2) no significant noncompliance with legal provisions, and (3) the need for improvement in management practices and information system control activities. The accompanying Management Advisory Report presents our findings arising from our audit of the Office of Administration - Information Technology Services Division.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
Audit Manager:	Alex R. Prenger, M.S.Acct., CPA, CISA, CFE, CGAP
In-Charge Auditor:	Patrick M. Pullins, M.Acct., CISA, CFE
Audit Staff:	Zachery L. Harris

Office of Administration

Information Technology Services Division Security Controls

Introduction

Background

The Information Technology Services Division (ITSD) is a division of the Office of Administration (OA). The ITSD was formed in January 2005 to consolidate information technology (IT) staff and funding for executive branch agencies.

The ITSD is responsible for coordinating and providing IT services to executive branch agencies. Services provided by the division include the operation of the State Data Center to provide a centralized computer facility used by state agencies and elected officials; operation of the state telecommunications network; desktop support; web, mainframe, and other communication platform and application development and maintenance; data management and database support; email services; help desk services; cyber security; and an IT education center for state employees.

The ITSD directly supports the following executive offices and state agencies: Agriculture, Commerce and Insurance,¹ Corrections, Economic Development, Elementary and Secondary Education, Governor's Office, Health and Senior Services, Higher Education and Workforce Development, Labor and Industrial Relations, Lieutenant Governor's Office, Mental Health, Natural Resources, Office of Administration, Public Safety,² Revenue,³ and Social Services.

Michael Cheles served as Chief Information Officer from October 2018 to December 2019. Jeffrey Wann was appointed Chief Information Officer in January 2020. At June 30, 2020, the division had 919 employees.

According to accepted standards, security controls are the management, operational, and technical safeguards or countermeasures prescribed for an information system to protect the confidentiality, integrity, and availability of the system and its information. Confidentiality refers to preserving authorized restrictions on information access and disclosure, including the means for protecting personal privacy and proprietary information. Integrity relates to guarding against improper information modification or destruction, and availability ensures timely and reliable access to and use of information.

Scope and Methodology

The scope of our audit included (1) internal controls established and managed by the ITSD, (2) policies and procedures, and (3) other management functions and compliance issues in place during the year ended June 30, 2020.

¹ Department of Commerce and Insurance except for Public Service Commission.

² Department of Public Safety except for Missouri National Guard, Missouri State Highway Patrol, and Missouri Gaming Commission.

³ Department of Revenue except for Lottery Commission.



Office of Administration
Information Technology Services Division Security Controls
Introduction

Our methodology included reviewing written policies and procedures, and interviewing various ITSD personnel. We obtained an understanding of internal control that is significant to the audit objectives and assessed the design and implementation of such internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violation of contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

To evaluate the satisfaction of state agencies with the services provided by the ITSD, we surveyed 32 officials of 19 consolidated agencies (or divisions of agencies as applicable). Officials were also invited to forward the survey to other staff of their agency who could provide pertinent information. We received 25 responses. Respondents were given the option to remain anonymous, so it is unknown if all agencies/divisions provided responses. Responses are summarized in the Appendix.

We based our evaluation on accepted state, federal, and international standards and best practices related to information technology security controls from the following sources:

- Missouri Adaptive Enterprise Architecture (MAEA)
- National Institute of Standards and Technology (NIST)
- ISACA

Officials from the OA did not provide certain written representations to our office as requested. It is standard practice of the State Auditor's Office to require such representations, as allowed by Government Auditing Standards, to help ensure sufficient, appropriate evidence has been obtained. Historically, state agencies have not refused to provide such assurances.

We asked OA officials to provide, among other things, the following written representations:

- "We have not knowingly withheld from you any records that in our judgment would be relevant to your audit."
- "We are responsible for the division's compliance with provisions of laws, regulations, contracts, and grant agreements applicable to it; and we have identified, and disclosed to you, all such provisions that we believe have a significant effect on operations. We have complied with all aspects of laws, regulations, contracts, and grant agreements that would have a significant effect on operations in the event of noncompliance."



Office of Administration
Information Technology Services Division Security Controls
Introduction

OA officials did not provide these written representations and instead provided the following representations, which significantly altered the meaning of these representations:

- "We have not knowingly withheld from you any records you requested that in our judgment would be relevant to your review."
- "We are responsible for the division's compliance with the Revised Statutes of Missouri, state regulations, and contracts as they relate to security controls and, within the limits of our authority, have performed activities to comply with the same. We have not identified any grant agreements to which ITSD is a party related to security controls."

In effect, OA officials declined to provide assurance they (1) had not withheld relevant information from audit staff and (2) had disclosed all provisions of laws, regulations, contracts, and grant agreements that the agency believed would have a significant effect on the audit.

Refusal to provide such representations is concerning and may indicate information potentially relevant to our audit was knowingly withheld from us by OA officials.

Office of Administration

Information Technology Services Division Security Controls

Management Advisory Report - State Auditor's Findings

1. Service Level Agreements

The Office of Administration (OA) Information Technology Services Division (ITSD) has not comprehensively developed or updated service level agreements between the ITSD and the state agency customers it serves.

A service level agreement (SLA) is a document used by organizations entering into a partnership for the provision of information technology (IT) services. According to ISACA, an SLA is used to align IT enabled products and services and service levels with enterprise needs and expectations, including identification, specification, design, publishing, agreement, and monitoring of IT products and services. SLAs can be in-house between an organizational unit and its IT department, external between an entity and an outside service provider, or internal within the units of a service provider.⁴

While the ITSD provided an example of a current SLA in place between the division and a consolidated agency, the agreement is not comprehensive, and does not document the specific responsibilities and obligations of the agency or the ITSD. For example, the document did not discuss the specific systems to be covered by the agreement, responsibilities for governance or decision making regarding the systems, and reporting obligations of the parties. In addition, while the SLA, which was not dated but appeared to be from approximately 2005, was amended in 2010 and again in 2019 to address compliance with certain federal regulations, these amendments did not add any of these more substantial issues to the document.

An SLA is crucial to promote continuous and open communication between the parties to the agreement. Without such communication, there is an increased risk the ITSD will not appropriately understand or respond to customer expectations. This weakness could result in confusion or frustration from the customer, or potentially more severe outcomes such as system failure or data loss.

We surveyed officials of consolidated agencies (or divisions of agencies as applicable) to evaluate satisfaction with ITSD services, and to identify concerns over ITSD communication. Responses are summarized in the Appendix. The survey responses indicated while customers worked and communicated well with the front-line ITSD staff, some communications with ITSD could be improved. For example, one respondent mentioned instances in which the ITSD made changes impacting agency systems and data without notifying the agency. In addition, several respondents indicated resource constraints, particularly ITSD staffing, hindered the ability of their agency to use information technology to effectively carry out its mission.

⁴ Van Grembergen, Wim, Ph.D., Steven De Haes and Isabelle Amelinckx. "Using COBIT and the Balanced Scorecard as Instruments for Service Level Management." *Information Systems Control Journal*, Volume 4 (2003): 56-62.



Office of Administration
Information Technology Services Division Security Controls
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According to the *Information Systems Control Journal*,⁵ an "SLA is a necessity between a service provider and service beneficiary because a service can be called 'bad' or 'good' only if this service is clearly described. Moreover, it formalizes the needs and expectations of the organization and serves as a kind of guarantee for both parties. In this way, potential misunderstandings are reduced and a clear view is given on the priorities of the service and its delivery. . . . A balanced SLA is a compromise between the needs, expectations and requirements of the organization (user group) and the service provision capabilities and promises of the service provider. At the same time, it must protect the service provider by limiting liability, identifying responsibilities and rationally managing user expectations."

Similar conditions
previously reported

During our previous audits of or involving the ITSD, we also noted concerns regarding SLAs. In our 2009 audit of the ITSD consolidation process,⁶ ITSD officials indicated the existing SLAs would be reviewed and updated. A 2011 report⁷ noted the ITSD had not completed the process of implementing new SLAs with state agency customers. We noted this issue again in our 2012 audit of the ITSD,⁸ with ITSD officials again stating they were working on developing "meaningful service level agreements that satisfy both agency and ITSD needs."

Recommendation

The ITSD continue the development of new service level agreements that specify services to be provided and address communications with division customers.

Auditee's Response

ITSD will consider this recommendation but disagrees with the characterization of the lack of such agreements as a finding, as the audit report does not identify any applicable standard or authority requiring the same.

Auditor's Comment

SLAs are common practice between information technology service customers and providers, whether internal or external. Numerous standard-setting organizations provide guidance on SLAs. While not authoritative, we cited the article in the finding because it clearly explains the importance of developing and documenting such agreements.

⁵ Ibid.

⁶ State Auditor's Office (SAO), Report No. 2009-112, *Office of Administration - Information Technology Consolidation*, issued October 2009.

⁷ SAO, Report No. 2011-056, *Department of Revenue - Taxation Division Security Controls*, issued September 2011.

⁸ SAO, Report No. 2012-073, *Office of Administration - Information Technology Services Division*, issued July 2012.



2. Contingency Planning Policy

The ITSD has not formally adopted or documented an enterprise-wide contingency planning policy, including overall contingency objectives, an organizational framework, and comprehensive procedures.

Contingency planning is unique to each individual system and agency. As the centralized IT support entity for all consolidated agencies, the ITSD shares responsibility with agency-owners to ensure each system has adequate contingency plans. The ITSD is also consequently responsible for coordinating these plans at an enterprise level to ensure the plans of each system and agency do not conflict, and to align plans to the extent possible to make efficient use of available tools and resources.

While the ITSD has worked with agencies to complete contingency plans for specific agency systems, there is no formal, documented enterprise-wide policy guiding how to develop appropriate, comprehensive contingency plans.

According to accepted standards, information systems are vital elements in most mission/business processes. Because information system resources are so essential to an organization's success, it is critical that identified services provided by these systems are able to operate effectively without excessive interruption. Contingency planning supports this requirement by establishing thorough plans, procedures, and technical measures that can enable a system to be recovered as quickly and effectively as possible following a service disruption. Contingency planning is unique to each system, providing preventive measures, recovery strategies, and technical considerations appropriate to the system's information confidentiality, integrity, and availability requirements and the system impact level.

Accepted standards further explain that the first step in the contingency planning process is to develop a contingency planning policy statement supported by senior leadership (typically the Chief Information Officer). This policy should define the agency's overall contingency objectives and should establish the organizational framework and responsibilities for information system contingency planning. The policy statement should also address roles and responsibilities. The policy should be supported with procedures covering training requirements, frequency of backups, offsite storage shipments, plan exercises, testing, and maintenance.

Prior SAO audits of specific agency systems have generally found such systems' contingency plans to be adequate. However, without a formally documented enterprise-wide contingency planning policy, there is an increased risk at the enterprise level and in individual system plans that critical components may be overlooked or inadequate, which may negatively impact the state's systems and data; or that existing system and agency plans'



Office of Administration
Information Technology Services Division Security Controls
Management Advisory Report - State Auditor's Findings

components will be in conflict, causing operational issues in the event multiple plans are exercised.

Recommendation

The ITSD formally adopt and document an enterprise-wide contingency planning policy to ensure appropriate, effective contingency plans are developed for individual agencies and systems, and to guide enterprise-wide decisions.

Auditee's Response

ITSD will consider this recommendation but disagrees with the characterization of the lack of such a policy as a finding, as the audit report does not identify any standard or authority requiring the same.

Auditor's Comment

The standards cited are issued by the National Institute of Standards and Technology (NIST). The specific citations referenced were provided to agency staff during the audit. While compliance with NIST guidance is not required, NIST guidance is considered best practice for many information technology areas, and is frequently cited in internal OA-ITSD security policy documents.

3. Electronic Communication Policy

The ITSD has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri State Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third-party platforms. ITSD officials indicated the division has no policies or procedures regarding communications via text messaging or personal email. As a result, electronic communications may not be retained in accordance with state law.

Section 109.210(5), RSMo, defines a public record as "documents, books, papers, photographs, maps, sound recordings or other material, regardless of physical form or characteristics, made or received pursuant to law or in connection with the transaction of official business." Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. The guidelines for managing electronic communications records can be found on the Secretary of State's website.⁹

To ensure compliance with state law, the division should develop written policies to address the use of personal email, social media and message accounts, and management and retention of electronic communications.

⁹ Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/RecordsManagement/CommunicationsGuidelines.pdf>>, accessed October 22, 2020.



Office of Administration
Information Technology Services Division Security Controls
Management Advisory Report - State Auditor's Findings

Recommendation

The ITSD develop written records management and retention policies to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

Auditee's Response

ITSD will review the cited guidelines but disagrees with the characterization of the lack of such policies as a finding because the audit report does not identify any applicable standard or authority requiring separate policies for record retention based on the format of the record. Existing OA Policy B-36, like Section 109.210(5), RSMo, cited in this recommendation, recognizes that a record may be in a hard copy or electronic form.

Auditor's Comment

When we asked ITSD staff during the audit if any policies related to electronic communications management and retention existed, they indicated "an OA-ITSD policy responsive to your request has not been located." The policy cited by the ITSD in the response provided does not address the management and retention of electronic communications, especially in regards to text messaging, email, and other third-party platforms, but rather addresses public access to records ("Sunshine Law" compliance).



Appendix
Office of Administration
Information Technology Services Division Security Controls
Agency User Survey Results

We sent a survey questionnaire to 32 officials of 19 state agencies (or divisions thereof) and indicated they could forward the survey to other staff of their agency who could provide pertinent information. We received 25 responses.

Table 1: Agency user survey results

	Strongly Disagree	Disagree	Neither Agree nor Disagree	Agree	Strongly Agree
ITSD staff effectively communicate with me.	1	6	3	15	0
ITSD staff respond to my requests for assistance in a timely manner.	2	4	6	10	3
ITSD staff's backgrounds, skill sets, and staffing are adequate to support my needs.	1	4	10	8	2
ITSD provides appropriate security training for my agency's users.	1	1	3	13	7
I know the services available to me from the ITSD.	1	3	7	12	2
I know (and am able to control) the costs of the services ITSD provides.	3	9	4	3	1
ITSD works with me to ensure my needs are met in an efficient and effective manner.	1	5	7	10	2
I have confidence in the actions ITSD takes to adequately secure my systems and data.	3	2	3	15	2
I understand my roles and responsibilities and those of ITSD in regards to managing my systems and data.	1	3	2	17	2
ITSD provides me with the information I need to meet applicable reporting requirements.	0	2	8	11	1
ITSD works proactively to help us improve our data and systems, such as by suggesting upgrades or better solutions to our needs.	1	4	11	6	3

Source: State Auditor's Office (SAO) compilation of returned survey responses. Certain responders did not respond to one or more questions.



Appendix
Office of Administration
Information Technology Services Division Security Controls
Agency User Survey Results

The survey also included the following long-form response questions.

Table 2: Additional survey questions

	Number of Responses
Please describe ITSD's communication with your agency. How is ITSD communicating well, and how could their communication be improved?	22
Please describe any areas where you feel ITSD does a particularly good job providing services to your agency.	21
Please describe any concerns you have with the services ITSD provides to your agency.	21
Please provide any other comments you have regarding ITSD or this survey.	15

Source: SAO compilation of returned survey responses. Certain responders did not respond to one or more questions.



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Political Subdivision Filings January 2021

Report No. 2021- 010

February 2021

auditor.mo.gov

Monthly Report on Political Subdivision Filings

January 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 30 political subdivisions required to file a financial report by January 31, 2021, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in January 2021, after their filing deadline. The filing status for these 56 entities is presented in summary on page 3 and by individual entity in Appendix B-D.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Political Subdivision Filings

January 2021

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

This report includes the filing status for the 30 political subdivisions, other than cities, towns, and villages, with a fiscal year end of July 31, 2020. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 30 political subdivisions, 26 filed an annual financial report timely.

This report also includes the filing status for 56 political subdivisions, other than cities, towns, and villages, that filed their financial report in January 2021, after their filing deadline.

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due January 31, 2021

Fiscal Year Ended July 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Benton	Ionia SRD Benton County	Yes	December 7, 2020
Carroll	Sugartree Bottom Levee District	Yes	August 8, 2020
Lafayette	Alma FPD	Yes	August 24, 2020
	Alma SRD Lafayette County	Yes	October 1, 2020
	Concordia SRD Lafayette County	Yes	October 1, 2020
	Corder SRD Lafayette County	Yes	October 1, 2020
	Dover SRD Lafayette County	Yes	October 1, 2020
	Higginsville SRD Lafayette County	Yes	October 1, 2020
	Lexington SRD Lafayette County	Yes	October 1, 2020
	Mayview SRD Lafayette County	Yes	October 1, 2020
	Odessa SRD Lafayette County	Yes	October 1, 2020
	Waverly SRD Lafayette County	Yes	October 1, 2020
	Wellington Napoleon SRD Lafayette County	Yes	October 1, 2020
Lewis	La Grange SRD Lewis County	No	
Macon	Hudson SRD Macon County	Yes	August 20, 2020
	La Plata SRD Macon County	Yes	August 14, 2020
Monroe	Monroe City SRD Monroe County	Yes	January 29, 2021
Newton	Stella SRD Newton County	No	
Osage	Chamois SRD Osage County	Yes	November 4, 2020
	Linn City SRD Osage County	No	
	Westphalia SRD Osage County	Yes	November 8, 2020
Platte	PWSD 9 Platte County	Yes	December 18, 2020
Randolph	Moberly SRD Randolph County	Yes	September 3, 2020
Ray	Camden SRD Ray County	Yes	August 20, 2020
	Henrietta SRD Ray County	Yes	September 2, 2020
	Orrick SRD Ray County	Yes	November 16, 2020
	Richmond SRD Ray County	Yes	September 25, 2020
Scott	Illmo SRD Scott County	No	
	Sikeston SRD Scott County	Yes	December 16, 2020
St. Francois	St. Francois County SRD 2	Yes	January 13, 2021
Total Filed		26	
Total Not Filed		4	

Acronyms:

FPD	Fire Protection District
PWSD	Public Water Supply District
SRD	Special Road District

Appendix B
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due March 31, 2020
 Filed in January 2021

Fiscal Year Ended September 30, 2019

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Scott	PWSD 4 Scott County	Yes	January 7, 2021
Total Filed		1	

Acronyms:

PWSD Public Water Supply District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2020
 Filed in January 2021

Fiscal Year Ended December 31, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Howard	Consolidated PWSD 1 Howard County	Yes	January 14, 2021
Lawrence	Miller Rural FPD	Yes	January 11, 2021
Total Filed		2	

Acronyms:

FPD Public Water Supply District
 PWSD Fire Protection District

Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due December 31, 2020
Filed in January 2021

Fiscal Year Ended June 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Benton	Good Samaritan NHD	Yes	January 18, 2021
	Lincoln Community NHD	Yes	January 18, 2021
Buchanan	Tuscany Village CID	Yes	January 18, 2021
Camden	Lake of the Ozarks Area SBD Camden	Yes	January 8, 2021
Cape Girardeau	Town Plaza Crossing CID	Yes	January 25, 2021
Carroll	Big Creek Watershed Subdistrict	Yes	January 20, 2021
Chariton	Chariton County Ambulance District	Yes	January 26, 2021
Clay	Eastern Clay Ambulance District	Yes	January 28, 2021
Dade	Dade County NHD	Yes	January 19, 2021
Dent	Salem Memorial Hospital District	Yes	January 25, 2021
	Salem Public Library District	Yes	January 25, 2021
Franklin	East Main & Highway 47 CID	Yes	January 8, 2021
	Scenic Regional Library District	Yes	January 19, 2021
Greene	James River Commons CID	Yes	January 20, 2021
Holt	Forest City Levee District	Yes	January 4, 2021
Iron	Iron County Medical Center	Yes	January 22, 2021
Jackson	Noland Fashion Square CID	Yes	January 26, 2021
	Raintree 150 Center CID	Yes	January 26, 2021
	Streets of West Pryor CID	Yes	January 21, 2021
	Streets of West Pryor TDD	Yes	January 21, 2021
Johnson	Johnson County Community Health	Yes	January 21, 2021
	South Fork of Blackwater WSD	Yes	January 5, 2021
Lewis	Canton SRD Lewis County	Yes	January 4, 2021
Livingston	Green Township FPD	Yes	January 4, 2021
Marion	Hannibal Free Library District	Yes	January 16, 2021
Miller	Lake of the Ozarks Area SBD Miller	Yes	January 8, 2021
Monroe	Madison SRD Monroe County	Yes	January 7, 2021
Morgan	Good Shepherd NHD	Yes	January 22, 2021
	Lake of the Ozarks Area SBD Morgan	Yes	January 8, 2021
Nodaway	102 River Tributaries Subdistrict	Yes	January 21, 2021
	Hoover Frankum WSD	Yes	January 21, 2021
	Mill Creek Watershed Subdistrict	Yes	January 22, 2021
	Mozingo Creek Watershed Subdistrict	Yes	January 21, 2021
Pemiscot	Hayti-Ventures CID	Yes	January 21, 2021
Pike	Pike County Memorial Hospital	Yes	January 23, 2021
Putnam	Putnam County Memorial Hospital	Yes	January 19, 2021
Scotland	Scotland County Memorial Hospital	Yes	January 29, 2021
	Scotland County NHD	Yes	January 27, 2021
Shelby	Clarence NHD	Yes	January 4, 2021
	Shelbina Carnegie Library District	Yes	January 18, 2021
St. Clair	Appleton City Library District	Yes	January 2, 2021
St. Louis	Crossings at Richmond Heights CID	Yes	January 19, 2021
	North County Festival/Square CID	Yes	January 24, 2021
	Olive Boulevard TDD	Yes	January 18, 2021
	Webster Groves Library District	Yes	January 19, 2021
St. Louis City	Ballpark Village CID	Yes	January 21, 2021

Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due December 31, 2020

Filed in January 2021

Fiscal Year Ended June 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis City	Ballpark Village TDD	Yes	January 21, 2021
	Dutchtown CID	Yes	January 19, 2021
	Euclid South CID	Yes	January 20, 2021
	Grove CID	Yes	January 20, 2021
Webster	Webster County NHD	Yes	January 25, 2021
Worth	East Fork of Grand River WSD	Yes	January 6, 2021
	Worth County Convalescent Center District	Yes	January 28, 2021
Total Filed		53	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
NHD	Nursing Home District
SBD	Special Business District
SRD	Special Road District
TDD	Transportation Development District
WSD	Watershed Subdistrict



Nicole Galloway, CPA

Missouri State Auditor

**Monthly Report on Municipal Court
and Revenue Filings
January 2021**

Report No. 2021- 009

February 2021

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings

January 2021

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by January 31, 2021, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180. No cities, towns, or villages had a fiscal year end of July 31, 2020; therefore, no financial reports, addendums, or certifications were due by January 31, 2021.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in January 2021, after their filing deadline. The filing status for these 38 cities, 1 town, and 11 villages is presented in summary on page 3 and by individual entity in Appendixes A to C.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Municipal Court and Revenue Filings

January 2021

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, except counties and school districts, in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

No cities, towns, or villages had a fiscal year end of July 31, 2020; therefore, no financial reports, addendums, or certifications were due by January 31, 2021.

This report includes the filing status for 38 cities, 1 town, and 11 villages that filed at least one of the items (financial report, addendum, or certification) in January 2021, after their filing deadline. Of these municipalities, 38 filed an annual financial report, 15 filed an addendum, and 6 filed a certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2020
Filed in January 2021

Fiscal Year Ended December 31, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Mercer	Village of South Lineville	Yes	January 14, 2021	n/a	n/a
Texas	City of Houston	***	December 7, 2020	***	Yes
Total Filed		1		0	1

*** Filed after June 30, 2020, but before January 2021.

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due October 31, 2020
 Filed in January 2021

Fiscal Year Ended April 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Mississippi	City of Charleston	Yes	January 23, 2021	No	No
Total Filed		1		0	0

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2020
Filed in January 2021

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Adair	City of Novinger	Yes	January 7, 2021	No	n/a
Atchison	City of Westboro	Yes	January 25, 2021	n/a	n/a
Audrain	City of Laddonia	Yes	January 25, 2021	No	n/a
Barry	City of Purdy	Yes	January 18, 2021	No	n/a
Bates	City of Adrian	Yes	January 19, 2021	No	n/a
Bollinger	City of Marble Hill	**	December 17, 2020	Yes	n/a
Cass	City of Cleveland	Yes	January 19, 2021	Yes	n/a
	Village of Baldwin Park	Yes	January 26, 2021	n/a	n/a
Christian	City of Sparta	**	November 9, 2020	**	Yes
Clinton	City of Gower	Yes	January 20, 2021	**	**
Cole	City of Taos	**	December 30, 2020	Yes	n/a
Crawford	City of Steelville	Yes	January 11, 2021	Yes	n/a
Dallas	Village of Louisburg	Yes	January 27, 2021	n/a	n/a
DeKalb	City of Clarksdale	Yes	January 21, 2021	No	n/a
Dent	City of Salem	No		Yes	n/a
Dunklin	City of Holcomb	Yes	January 27, 2021	No	No
	City of Kennett	Yes	January 8, 2021	No	n/a
Franklin	City of Pacific	Yes	January 5, 2021	Yes	Yes
Gasconade	City of Owensville	Yes	January 19, 2021	No	n/a
Gentry	Village of Darlington	Yes	January 29, 2021	n/a	n/a
Greene	City of Ash Grove	**	October 6, 2020	Yes	No
Grundy	Village of Brimson	Yes	January 18, 2021	n/a	n/a
Lewis	City of Canton	Yes	January 8, 2021	Yes	Yes
Madison	Village of Cobalt City	Yes	January 28, 2021	n/a	n/a
Mississippi	Village of Wilson City	Yes	January 26, 2021	n/a	n/a
Montgomery	City of Montgomery	Yes	January 7, 2021	Yes	Yes
Ozark	Village of Bakersfield	Yes	January 19, 2021	n/a	n/a
Pike	City of Clarksville	Yes	January 19, 2021	No	n/a
Platte	City of Riverside	**	December 9, 2020	Yes	No
Ralls	City of New London	Yes	January 19, 2021	No	n/a
Randolph	City of Clifton Hill	Yes	January 21, 2021	n/a	n/a
Ray	City of Wood Heights	Yes	January 20, 2021	No	n/a
Scotland	City of South Gorin	Yes	January 20, 2021	n/a	n/a
Scott	City of Benton	Yes	January 20, 2021	No	n/a
St. Francois	City of Bismarck	Yes	January 6, 2021	No	No
	City of Leadington	Yes	January 26, 2021	No	n/a
St. Louis	City of Maplewood	Yes	January 7, 2021	**	**
	City of Pine Lawn	No		Yes	No
	City of Valley Park	**	December 28, 2020	**	Yes
	City of Wellston	No		Yes	**
	Town of Grantwood Village	Yes	January 18, 2021	Yes	**
	Village of Hanley Hills	**	December 3, 2020	Yes	No
Stoddard	City of Essex	**	August 24, 2020	Yes	n/a
Stone	Village of Blue Eye	Yes	January 25, 2021	n/a	n/a
	Village of McCord Bend	Yes	January 21, 2021	n/a	n/a
Washington	City of Irondale	Yes	January 6, 2021	n/a	n/a

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2020
Filed in January 2021

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Webster	City of Rogersville	Yes	January 21, 2021	**	No
Total Filed		36		15	5

** Filed by December 31, 2020.

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.



NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor

and

Members of the General Assembly

and

Kenneth J. Zellers, Director

Department of Revenue

and

Mike Leara, Chairman

Missouri Gaming Commission

and

Dr. Margie Vandeven, Commissioner

Department of Elementary and Secondary Education

Jefferson City, Missouri

To address our responsibilities of Section 313.822(3), RSMo, we have audited the revenues of and the transfers from the Gaming Proceeds for Education Fund to the Classroom Trust Fund and the expenditures from that fund, as part of our audit of the state's Comprehensive Annual Financial Report (CAFR), as of and for the year ended June 30, 2020, and have issued our report (Report No. 2021-006), dated February 25, 2021. No expenditures occur from the Gaming Proceeds for Education Fund. All revenue received by that fund is transferred to the Classroom Trust Fund. The state's CAFR is comprised of the financial statements of the governmental activities (including the Gaming Proceeds for Education Fund and the Classroom Trust Fund), the business-type activities, the aggregate discretely presented component units, each major fund (including the Public Education Fund which includes Gaming Proceeds for Education Fund and the Classroom Trust Fund), and the aggregate remaining fund information of the state of Missouri, and the related notes to the financial statements.

Our report expressed qualified opinions on the governmental activities (including the Gaming Proceeds for Education Fund and the Classroom Trust Fund) and the General Fund because we were not allowed access to tax returns and related source documents for income taxes. Our report expressed unmodified opinions on all remaining opinion units.

Our audit determined the appropriation and expenditures from the Classroom Trust Fund decreased from fiscal year 2019 to fiscal year 2020, and the appropriation was used for educational purposes. No findings resulted from our audit procedures related to the Gaming Proceeds for Education Fund and the Classroom Trust Fund.

Nicole R. Galloway, CPA
State Auditor

February 2021
Report No. 2021-008



NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Anne L. Precythe, Director
Department of Corrections
Jefferson City, Missouri

To address our responsibilities of Section 217.595.6, RSMo, we have audited the revenues and the expenditures of the Working Capital Revolving Fund, as part of our audit of the state's Comprehensive Annual Financial Report (CAFR), as of and for the year ended June 30, 2020, and have issued our report (Report No. 2021-006), dated February 25, 2021. The state's CAFR is comprised of the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information (including the Working Capital Revolving Fund) of the state of Missouri, and the related notes to the financial statements.

Our report expressed qualified audit opinions on the governmental activities and the General Fund opinion units and unmodified opinions on the business-type activities, the aggregate discretely presented component units, each major fund excluding the General Fund, and the aggregate remaining fund information (including the Working Capital Revolving Fund) opinion units of the state of Missouri, as of June 30, 2020.

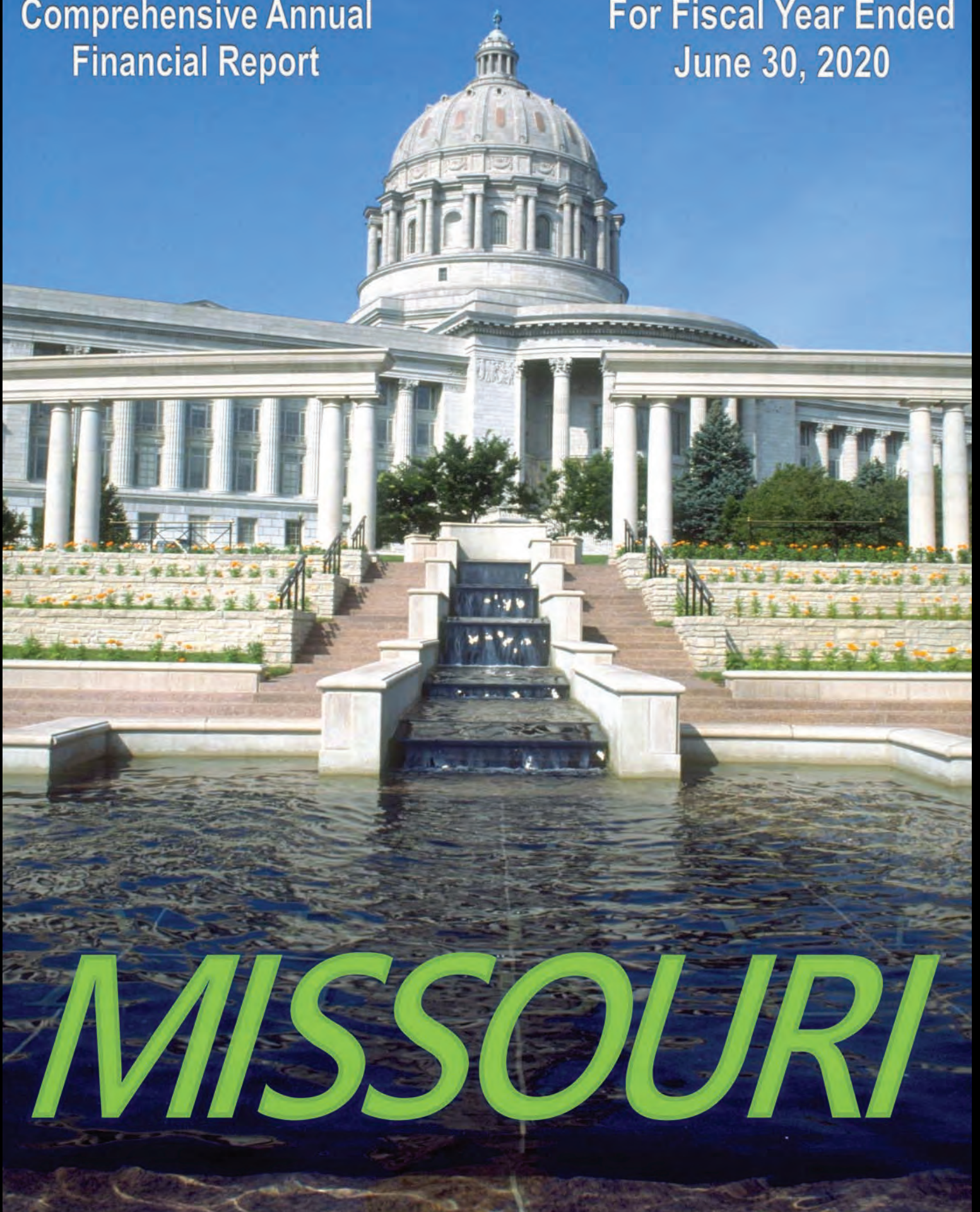
No findings resulted from our audit procedures related to the Working Capital Revolving Fund.

Nicole R. Galloway, CPA
State Auditor

February 2021
Report No. 2021-007

Comprehensive Annual
Financial Report

For Fiscal Year Ended
June 30, 2020



STATE OF MISSOURI
COMPREHENSIVE ANNUAL
FINANCIAL REPORT

Fiscal Year Ended June 30, 2020



Michael L. Parson
Governor

SARAH H. STEELMAN
Commissioner
Office of Administration

STACY NEAL
Director
Division of Accounting

Prepared by
Office of Administration, Division of Accounting

On the Cover:

Veterans Memorial, Jefferson City, Missouri, Record Group 104; Missouri State Archives

This report can be viewed on the Internet at <http://oa.mo.gov/accounting/reports>

STATE OF MISSOURI
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2020

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*The **Introductory Section** includes material to familiarize the reader with the organizational structure of the State, the nature and scope of services the State provides, and a summary of the financial activities of the State and the factors that influence these activities.*

Michael L. Parson
Governor



Sarah Steelman
Commissioner

State of Missouri
OFFICE OF ADMINISTRATION
Division of Accounting
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Post Office Box 809
Jefferson City, Missouri 65102
573 751-2971
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E-MAIL: acctmail@oa.mo.gov

Stacy Neal
Director

February 25, 2021

The Honorable Michael L. Parson
The Honorable Members of the Legislature
Citizens of the State of Missouri

In accordance with generally accepted accounting principles, I submit to you the Comprehensive Annual Financial Report (CAFR) of the State of Missouri for the fiscal year ended June 30, 2020. This report was prepared by the Office of Administration, Division of Accounting, whose management is responsible for its contents.

The report is prepared to show the financial position and operating results of the State. The State's internal accounting controls provide reasonable assurance regarding the safeguarding of assets against loss from unauthorized use or disposal and the reliability of financial records for preparing financial statements. The concept of reasonable assurance recognizes that the cost of a control should not exceed the resulting benefit. We believe the data presented is accurate in all material respects and that all disclosures necessary to enable the reader to gain a reasonable understanding of the State's financial activities have been included.

An annual audit of the basic financial statements is completed each year by the State Auditor's Office. The State Auditor conducts the audit in accordance with generally accepted government auditing standards, and her opinion has been included in this report. The State Auditor conducts a "Single Audit" of all federal funds in accordance with the Federal Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform guidance).

A narrative introduction, overview, and analysis of the basic financial statements is presented in the *Management's Discussion and Analysis (MD&A)* section of this report. This letter of transmittal is intended to complement MD&A and should be read in conjunction with it. The MD&A can be found immediately following the Independent Auditor's Report.

PROFILE OF THE GOVERNMENT

Missouri was organized as a territory in 1812 and was the second state (after Louisiana) of the Louisiana Purchase to be admitted to the Union. Statehood was granted on August 10, 1821, making Missouri the 24th state. The State encompasses 68,945 square miles.

The State operates under three branches of government: executive, legislative, and judicial. The executive branch consists of the Governor, Lieutenant Governor, Secretary of State, State Auditor, State Treasurer, and Attorney General. The legislative branch consists of 34 members of the Senate and 163 members of the House of Representatives. The judicial branch is a three-tier court system: the Supreme Court, the State's highest court, has statewide jurisdiction; a court of appeals that consists of districts established by the General Assembly; and a system of circuit courts that has original jurisdiction over all cases and matters, civil and criminal.

The State provides a range of services in the areas of agriculture, education, health and social services, transportation systems, public safety, judicial systems, economic development, conservation and natural resources, labor relations, and general administration.

The State operates on a legally adopted budget in order to ensure compliance with legal provisions embodied in the annual appropriated budget passed by the General Assembly and approved by the Governor prior to the beginning of the fiscal year. If appropriations are not sufficient for a fiscal year, supplemental amounts are requested during the next legislative session by the same process that original appropriations are requested. Budgets are established at the program level. Expenditures cannot exceed the individual appropriation amount. The Governor has the authority to reduce the allotments of appropriations in any fund if it appears that the revenue estimate will not be met. Article IV, Section 27 of the Missouri Constitution, amended in 2014, requires the Governor to notify the General Assembly if the Governor reduces allotments when it appears revenues will be less than estimated. This Section then gives the General Assembly the authority to overturn any of the Governor's restrictions with a two-thirds vote, similar to the procedure to overturn a veto. Unexpended appropriations lapse at the end of each fiscal year, unless reappropriated to the following budget fiscal year.

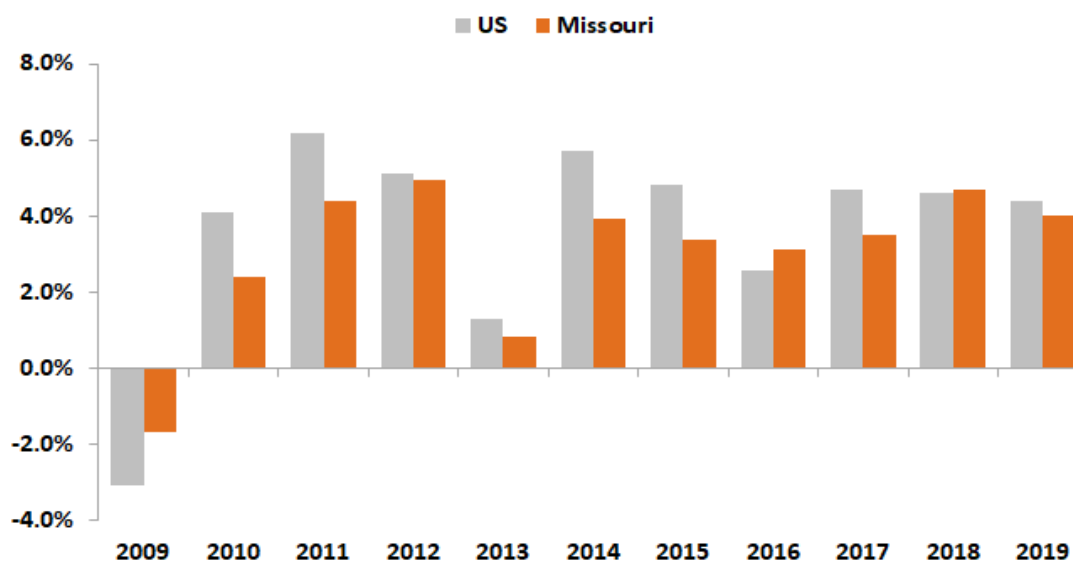
The financial reporting entity of the State includes all of the funds of the primary government as well as component units for which the State is financially accountable. The transmittal letter, MD&A, and the financial statements focus on the primary government and its activities. Although information pertaining to the component units is provided, their separately issued financial statements should be read to obtain a complete overview of their financial position.

ECONOMIC CONDITION AND OUTLOOK

State Economy

Missouri's economy saw its eighth consecutive year of Annual Real GDP growth in 2019. Missouri's GDP was \$290.9 billion in 2012 inflation-adjusted dollars; this is a 2.1% increase over 2018. Missouri's per capita personal income was \$49,589 in 2019, an increase from 2018. The national per capita income is \$56,663. While the State's per capita income is lower than the national average, so is the cost of living. In 2019, Missouri ranked 5th lowest in cost of living for states.

Personal Income Annual Growth Rate

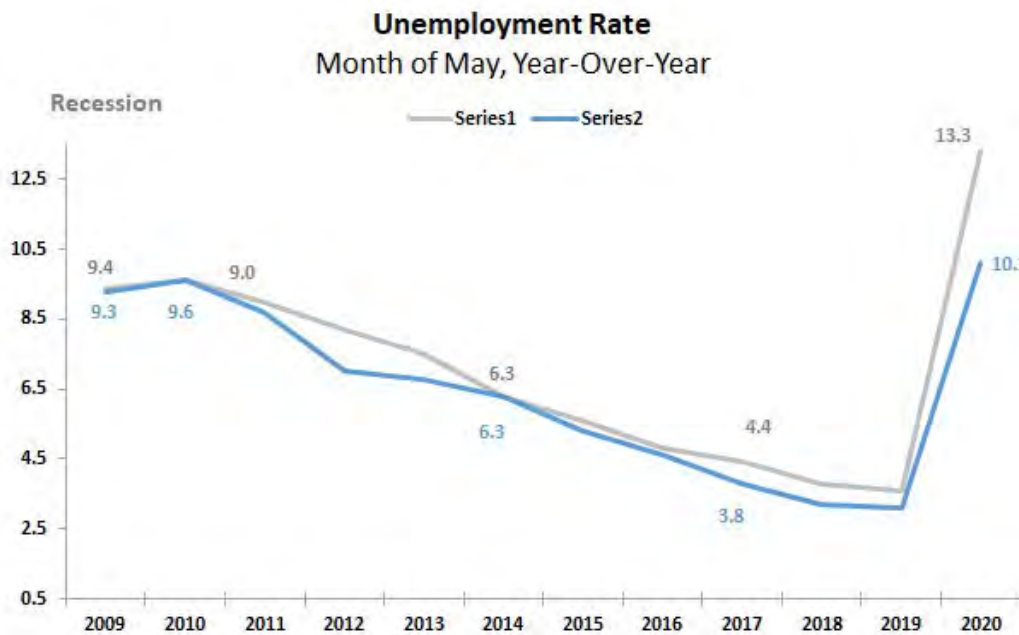


Source: MERIC 2020 Missouri Economic Report

In March 2020, the WHO declared the COVID-19 outbreak a global pandemic, the President of the United States declared a national state of emergency, and the State ordered statewide social distancing measures. On April 6, 2020, the Governor issued a statewide "Stay Home Missouri" order as well as other Executive Orders declaring a state of emergency, closing public and charter schools in the State for the remainder of the academic year, and postponing elections. The "Stay at Home" order provided for social distancing, limitations on social gatherings, cessation of activities for all business not considered "essential" and requiring residents remain home unless engaging in certain "essential activities." On April 28, 2020, the State introduced a plan for the phased reopening of the State's economy. As of June 16, 2020, all statewide health orders were lifted.

The full financial impact of COVID-19 on the State, its economy, and its financial position will continue to change as circumstances and events evolve, but the State expects such impact to be substantial, but difficult to predict due to the dynamic nature of the outbreak. The State believes that it may be some time before it is able to determine the full impact of these events.

In May 2020, Missouri's unemployment rate was 10.1%, representing over 303,000 Missourians out of work, while the nation's unemployment rate was 13.3%, a significant increase from former years due to the COVID-19 pandemic that caused economic downturn, business closures, and layoffs across the nation. Prior to the COVID-19 pandemic, Missouri and the nation were experiencing record low unemployment numbers and a tight labor market.



Source: MERIC 2020 Missouri Economic Report

Long-Term Financial Planning

During the 2014 legislative session, the legislature passed Senate Bill 509 and Senate Bill 496, relating to changes to the State's income tax structure. The legislation reduced the maximum tax rate on personal income and created an income tax deduction for business income as well as increased a personal exemption for individuals that have an adjusted gross income of less than \$20,000. (The federal Tax Cuts and Jobs Act of 2017 eliminated the personal exemption.) The implementation of the tax cut is gradual with a 0.10% decline each calendar year and will go into effect following fiscal years where net general revenue collections grow at least \$150 million. Estimates indicate that the bills will cost at least \$620 million annually once fully in effect, which will occur in fiscal year 2025 at the earliest, due to a phased implementation. General revenue growth for fiscal year 2017 and 2018 triggered the first two income tax reductions in tax year 2018 and 2019. The general revenue growth for 2019 did not trigger a tax reduction for tax year 2020.

The General Assembly passed several tax-related bills during the 2020 legislative session. The General Assembly passed House Bill 1682, which allows taxpayers to deduct contributions into a Long-Term Healthcare savings account and is estimated to reduce general revenue by \$5.4 million annually. The General Assembly also passed Senate Bill 676, which exempts the CARES Act Income Tax Refund from Missouri income tax and creates an income tax exemption for first responders and victims of specific terrorist attacks. This bill is estimated to reduce general revenue by \$36 million during fiscal year 2021 and beginning in fiscal year 2022 may reduce general revenue by \$300 thousand annually. The combined impact to general revenue during fiscal year 2021 estimated to be an approximately \$42 million loss. Once fully implemented, the legislation could reduce general revenue by approximately \$5 million annually.

The State took advantage of low interest rates in 2020 by refunding existing bonds. On March 26, 2020, the Board of Public Buildings of the State of Missouri issued its Special Obligation Refunding Bonds Series A 2020 in the amount of \$38,920,000 to refund Series A 2011 and issued Series B 2020 in the amount of \$172,850,000 to refund Series A 2012 and A 2013 on August 25, 2020. The Series A 2020 refunding saved the State approximately \$2.9 million and Series B 2020 refunding saved the State approximately \$22 million.

Relevant Financial Policies

Article X, Sections 16-24 of the Constitution of Missouri (the “Tax Limitation Amendment”), imposes a limit on the amount of taxes that may be imposed by the General Assembly in any fiscal year. This limit is tied to total state revenues for fiscal year 1981, as defined in the Tax Limitation Amendment and adjusted annually, in accordance with the formula set forth in the amendment which is tied to increases in the personal income of Missouri for certain designated periods. If the revenue limit is exceeded by one percent or more in any fiscal year the excess revenue will be refunded pro-rata, based on the liability reported on state income tax returns. If the excess revenue collected is less than one percent of the revenue limit, the excess revenue shall be transferred to the General Revenue Fund.

The revenue limit can be exceeded by a constitutional amendment duly adopted by the people or if the General Assembly approves by a two-thirds vote an emergency declaration by the Governor. Strong economic growth resulted in revenues above the total state revenue limit in fiscal years 1995-1999. The State has refunded to income taxpayers \$979 million in excess revenue for these fiscal years. The revenue limit was not exceeded in fiscal years 2000 through 2020, inclusive. The State is currently \$4.38 billion below the limit and does not expect the limit to be exceeded in fiscal year 2021.

Major Initiatives

Highlights of the 2020 Regular Session include the passage of the following:

- **Professional Licensing and Reciprocity**

House Bill 1511 and House Bill 2046 expanded Missouri’s professional licensure reciprocity statutes. Any person may now apply for reciprocity, including Missouri residents and non-resident military spouses, if they have been licensed for at least a year and are at the same practical level in another U.S. jurisdiction (if that jurisdiction has minimum education requirements). HB 2046 prevents licensing boards from denying licenses strictly due to criminal history, creates a pathway from apprenticeships to occupational licensure, and updates athletic trainer statutes to reflect current practices.

- **COVID-19 Testing and CARES Act Stimulus**

Addressing the early stages of the COVID-19 pandemic, House Bill 1682 provided that if a health care provider recommended COVID-19 testing, testing would be free to the patient. The Department of Health and Senior Services is authorized to use CARES Act funding for this testing to pay for the portion of the expense that is not covered by the resident’s health insurance provider provided that such expenses do not exceed \$150 per test. Additionally, Senate Bill 676 exempted the economic payment from state income taxes to ensure that eligible Missourians would receive the full benefit of the federal CARES Act stimulus.

- **Mail-in Ballots and Absentee Voting**

Senate Bill 631 made several reforms to election law and addressed concerns related to the COVID-19 pandemic. Eligible voters may now request, and submit without notarization, absentee ballots for 2020 elections if they are in an at-risk category for contracting or have contracted the disease. Additionally, any registered voter may request a mail-in ballot for 2020 elections provided they request it by the second Wednesday before the election, include a notarization statement, and submit the ballot before the polls close on Election Day.

ACKNOWLEDGEMENTS

While the Office of Administration, Division of Accounting, is responsible for the contents of this report, no one division could do it alone. Many people were involved in the compilation of materials necessary to complete the report.

We want to issue a special thanks to all the personnel at the State agencies who provided us with information quickly and accurately so that we could issue the CAFR in a timely manner. We also owe thanks to the professionalism and dedication demonstrated by technical and management personnel within the State Auditor's Office, the State Treasurer's Office, Office of Administration, Information Technology Services Division, and the State Printing Center. We appreciate all their efforts.

Sincerely,

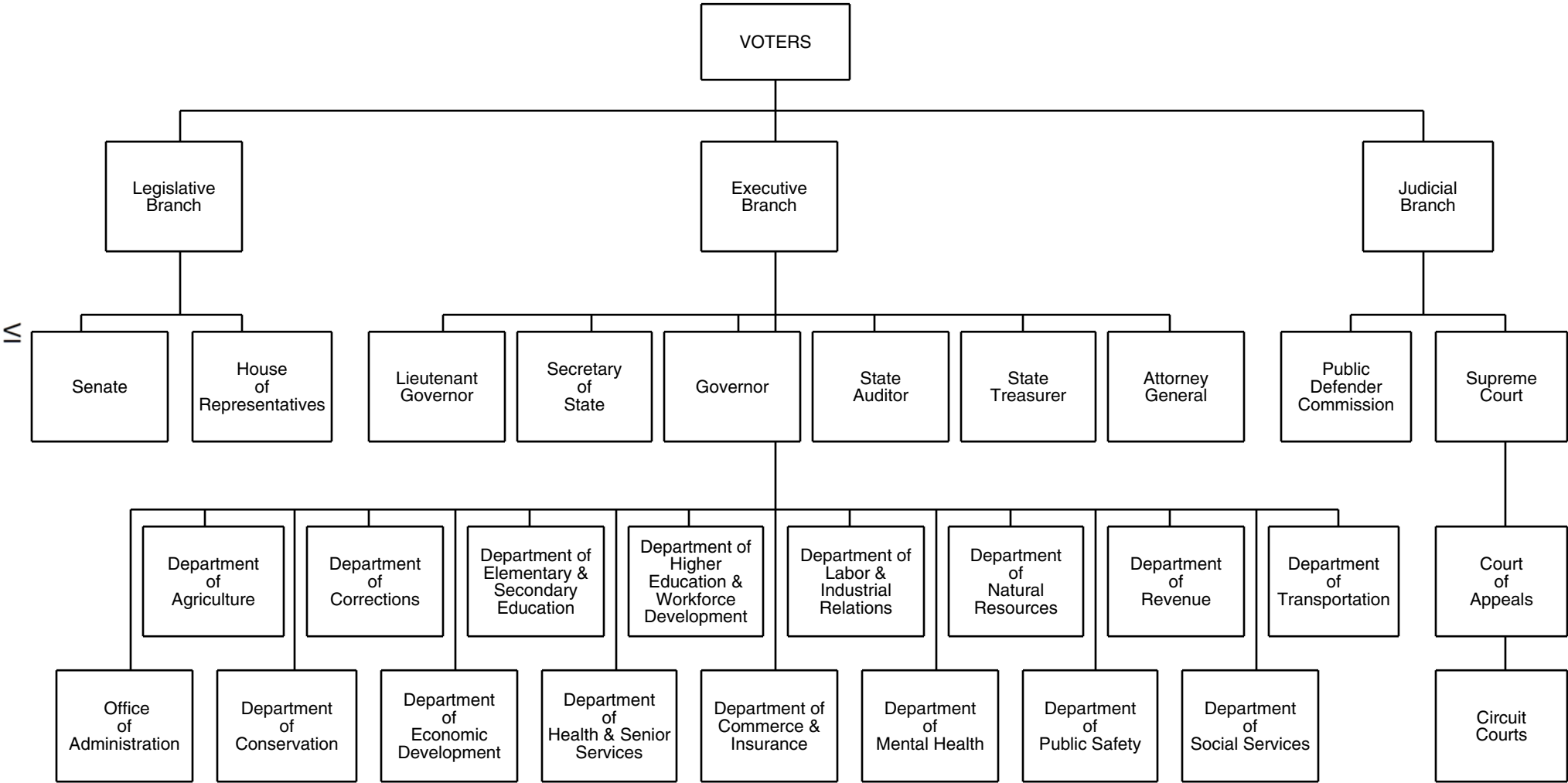
A handwritten signature in cursive script that reads "Stacy Neal".

Stacy Neal, CPA
Director

STATE OF MISSOURI

ORGANIZATIONAL CHART

June 30, 2020



**STATE OF MISSOURI
PRINCIPAL STATE OFFICIALS
as of June 30, 2020**

EXECUTIVE

Michael L. Parson
Governor

Mike Kehoe
Lieutenant Governor

John R. Ashcroft
Secretary of State

Nicole Galloway, CPA
State Auditor

Scott Fitzpatrick
State Treasurer

Eric Schmitt
Attorney General

LEGISLATIVE

Dave Schatz
President Pro Tem of the Senate

Elijah Haahr
Speaker of the House of Representatives

JUDICIAL

George W. Draper III
Chief Justice of the Supreme Court



*The **Financial Section** includes the Independent Auditor's Report, Management's Discussion and Analysis, Basic Financial Statements, Required Supplementary Information, and Supplementary Information.*



NICOLE GALLOWAY, CPA

Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT

Honorable Michael L. Parson, Governor
and
Members of the General Assembly

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the state of Missouri, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the state's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of certain entities. Those statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for those entities, are based solely on the reports of the other auditors. Those entities were:

1. The Missouri Road Fund, a major fund; the Missouri Road Bond Fund; the Conservation Employees' Insurance Plan; the Transportation Self-Insurance Plan; the Missouri State Employees' Insurance Plan; the Missouri Consolidated Health Care Plan; and the Missouri Department of Transportation and Missouri State Highway Patrol Medical and Life Insurance Plan which represent 71 percent of the assets and 11 percent of the revenues of the governmental activities.
2. The State Lottery, a major fund, and the Petroleum Storage Tank Insurance Fund which represent 16 percent of the assets and 35 percent of the revenues of the business-type activities.

3. The aggregate discretely presented component units.
4. The pension (and other employee benefit) trust funds and the Missouri Department of Transportation agency funds which represent 93 percent of the assets and 97 percent of the additions of the fiduciary funds.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the Conservation Employees' Insurance Plan, the Missouri State Employees' Insurance Plan, and the Missouri Consolidated Health Care Plan, internal service funds; the Missouri Development Finance Board, the Missouri Agricultural and Small Business Development Authority, and the State Environmental Improvement Energy Resources Authority, discretely presented component units; and the pension (and other employee benefit) trust funds were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinions on the governmental activities and the General Fund opinion units and our unmodified opinions on all remaining opinion units.

Basis for Qualified Opinions on the Governmental Activities and the General Fund

We were not allowed access to tax returns and related source documents for income taxes. Access was denied based on the Department of Revenue's interpretation of the decision rendered by the Missouri Supreme Court in the case of *Director of Revenue v. State Auditor* 511 S.W.2d 779 (Mo. 1974). Approximately 26 percent of governmental activity revenues and 31 percent of General Fund revenues are from this source. We were unable to satisfy ourselves by appropriate audit procedures as to the income tax revenue beyond the amounts recorded.

Qualified Opinions

In our opinion, based on our audit and the reports of other auditors, and except for the possible effects of the matter described in the "Basis for Qualified Opinions on the Governmental Activities and the General Fund" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and the General Fund of the state of Missouri, as of June 30, 2020, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, the aggregate discretely presented component units, each major fund excluding the General Fund, and the aggregate remaining fund information of the state of Missouri, as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 18 to the financial statements, the 2019 financial statements have been restated to correct misstatements. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis; the Budgetary Comparison Schedule-General Fund, Major Special Revenue Funds; the Schedule of Changes in Net Pension Liability and Related Ratios; the Schedule of Proportionate Share of the Net Pension Liability; the Schedule of State Contributions; the Schedule of Changes in Total OPEB Liability and Related Ratios, the Schedule of Changes in Net OPEB Liability and Related Ratios; and the Schedule of Proportionate Share of the Collective Net OPEB Liability, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the state of Missouri's basic financial statements. The supplementary information, as listed in the table of contents, and the other information, which consists of the introductory and statistical sections, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

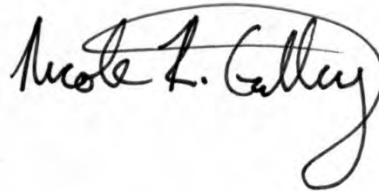
The supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the audit procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States

of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the reports of the other auditors, and except for the possible effects on the supplementary information of the matter discussed in the "Basis for Qualified Opinions on the Governmental Activities and the General Fund" paragraph, the supplementary information, as listed in the table of contents, is fairly stated in all material respects, in relation to the basic financial statements as a whole.

The information in the introductory and statistical sections has not been subjected to the audit procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, our report dated February 25, 2021, on our consideration of the state of Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters will be issued under separate cover in the Report on Internal Control, Compliance, and Other Matters. The purpose of our report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the state of Missouri's internal control over financial reporting or on compliance. Our report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the state of Missouri's internal control over financial reporting and compliance.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

February 25, 2021



The Management's Discussion and Analysis provides a narrative overview and analysis of the financial activities of the State.

Management's Discussion and Analysis

The following is a discussion and analysis of the State of Missouri's financial activities for the fiscal year ended June 30, 2020. Readers are encouraged to consider the information presented here in conjunction with additional information that is furnished in the letter of transmittal.

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-Wide:

- *Net Position.* Assets and deferred outflows of the State of Missouri exceeded liabilities and deferred inflows at the close of fiscal year 2020 by \$29.1 billion. Of the \$29.1 billion, "unrestricted net position" is reported as a negative \$7.3 billion, offset by \$4.8 billion in "restricted net position", and \$31.6 billion net investment in capital assets.
- *Changes in Net Position.* The State's total net position increased by \$1.0 billion in fiscal year 2020. Net position for governmental-type activities increased by \$1.4 billion.
- *Excess of Revenues over (under) Expenses.* During fiscal year 2020, the State's total revenues of \$32.4 billion were \$1.0 billion greater than total expenses of \$31.4 billion (excluding capital contributions, transfers, and extraordinary items). Of these expenses, \$19.5 billion were covered by program revenues. General revenues, generated primarily from various taxes, totaled \$12.9 billion.

Fund-Level:

- *Governmental Funds – Fund Balance.* At the close of fiscal year 2020, the State's governmental fund assets exceeded liabilities by \$6.8 billion, an increase of \$965.1 million or 16.7% from the prior year. The increase was due to the net effect of several factors. Revenues increased \$1.3 billion, primarily from an increase in federal grants of \$1.5 billion and related expenditures in Human Services increased \$787.0 million due to an increase for Medicaid and Other Assistance Programs.
- *General Fund – Fund Balance.* At the end of the current fiscal year, the State's General Fund reported a balance of \$2.7 billion.

Additional information regarding individual funds begins on Page 8.

Debt Issued and Outstanding:

- The primary government's total long-term obligations related to bonds payable decreased \$81.4 million, or 3.1%, over the prior year. The outstanding bonds payable represents 18.6% of financial assets (cash, receivables, and investments) and 5.3% of total assets. On March 26, 2020, the Board of Public Buildings of the State of Missouri issued its Special Obligation Refunding Bonds, Series A 2020 in the amount of \$38,920,000 to refund on a current basis certain maturities of the Board's Special Obligation Refunding Bond Series A 2011. Additionally, bond payments of \$258,350,000 were made during the fiscal year. The State has financed purchases through direct borrowing with banks in the amount of \$22.8 million. Additional detail is available in *Note 12*.

Revenue Limit:

- The State Constitution limits the State's ability to retain revenue collected over an amount set by a constitutional amendment known as Article X. Excess revenue of 1.0% or more must be refunded to the taxpayers each year. During fiscal year 2020, the State did not exceed the revenue limit.

OVERVIEW OF THE FINANCIAL STATEMENTS

The State's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements:

The government-wide financial statements are designed to provide readers with a broad overview of the State's finances in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the State's assets, deferred outflows, liabilities, and deferred inflows, with the difference between them reported as *net position*. Increases or decreases in net position may serve as a useful indicator of the State's financial position.

The *Statement of Activities* presents information showing how the State's net position changed during the most recent fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of when the cash is received. Thus, revenues and expenses are reported in the statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements report three activities:

Governmental Activities are primarily supported by taxes and intergovernmental revenues. They include general government, education, natural and economic resources, transportation and law enforcement, and human services.

Business-Type Activities are intended to recover all or a significant portion of their costs through user fees and charges. They include constructing or operating state park facilities, fairgrounds, historical properties and office buildings, hospital services, warehousing, merchandising, publishing maps and documents, insurance coverage, and inmate canteen. Also included are the operations of the State Lottery, Unemployment Compensation, and the Missouri Veterans' Homes funds.

Discretely Presented Component Units are operations for which the State has financial accountability, but are legally separate. They include the college and universities, Missouri Development Finance Board, Missouri Agricultural and Small Business Development Authority, Missouri Transportation Finance Corporation, Missouri Wine and Grape Board, and the State Environmental Improvement Energy Resources Authority.

Fund Financial Statements:

The fund financial statements present more detailed information about the government's operations than the government-wide statements. The State uses fund accounting to ensure and demonstrate compliance with statutory requirements. The funds of the State can be divided into three categories: governmental, proprietary, and fiduciary.

Governmental funds. Governmental funds are used to account for most of the basic services provided by the State. Unlike the government-wide financial statements, governmental fund financial statements focus on short-term inflows and outflows of current financial resources and utilize the modified accrual basis of accounting. This presentation focuses on when cash will be received and disbursed making the statements useful in evaluating a government's financing requirements in the near future.

Governmental funds include the general, special revenue, capital projects, debt service, and permanent funds. Major funds include general, public education, conservation and environmental protection, and the Missouri Road Fund which are presented in separate columns. Data from other governmental funds are combined into a single column for aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements in supplementary information.

A user can compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. A reconciliation to facilitate this comparison is provided on the page immediately following each governmental fund financial statement.

Proprietary funds. Proprietary funds are used to account for activities similar to private businesses in which goods and services are sold for specified fees. Generally, the State uses enterprise funds to account for activities that provide goods and services to the general public. These include constructing or operating state park facilities, fairgrounds, historical properties and office buildings, hospital services, warehousing, merchandising, and publishing maps and documents. Also included are the operations of the State Lottery, Unemployment Compensation, and the Missouri Veterans' Homes funds. Internal service funds report activities that provide supplies and services for the State's other programs and activities. The State uses internal service funds to account for insurance and health care plans, as well as administrative services for other state agencies, such as fleet management, data processing, and telecommunication services. Because these services predominately benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds focus on economic resources and utilize the full accrual basis of accounting. The proprietary fund financial statements provide separate information for the State Lottery, Unemployment Compensation, and Missouri Veterans' Homes, which are considered major enterprise funds. Non-major enterprise funds are also combined into a single column for aggregated presentation. All internal service funds are combined into a single column in the proprietary fund financial statements. Individual fund data for the non-major enterprise and internal service funds is provided in the form of combining statements in supplementary information.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside State government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are not available to support the State's own programs. The fiduciary funds are presented using the full accrual basis of accounting.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information (RSI) including a budgetary comparison schedule for the General Fund and major special revenue funds and schedules for pension and other post-employment benefits. Other supplementary information includes the combining statements for the general, non-major governmental, non-major enterprise, internal service, fiduciary, and non-major component unit funds. It also includes the statistical section as well as budgetary comparison schedules and statements for the Missouri Road Fund, non-major special revenue, debt service, capital projects, and permanent funds.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position:

The State's total net position increased \$1.0 billion during fiscal year 2020. Cash and cash equivalents and investments increased \$1.7 billion. This was mainly due to the deposit of \$2.1 billion in Coronavirus Relief Funds that the State received in fiscal year 2020 due to the global pandemic. This is offset by an unearned revenue of \$1.9 billion which represents the amount of unspent Coronavirus Relief funds at the end of fiscal year 2020. Accounts receivable increased \$1.6 billion, while accounts payable for tax refunds also increased mainly due to the delay in income tax filings following the State's extension of the deadline for filing income tax returns from April 15 to July 15. Capital assets increased \$403.9 million primarily related to an increase in investment in the State's infrastructure. The State issued the Board of Public Buildings Series A 2020 Refunding Bond in the amount of \$38.9 million to refund Series A 2011 of the Board of Public Buildings bonds. This refunding and bond payments resulted in a reduction of General Obligation and Other Bonds Payable of \$81.4 million. Net Pension Liability increased \$356.2 million most notably in the Missouri State Employees' Plan and Judicial Plans due to a reduction in the assumed rate of investment return from 7.25% to 7.10% and the recognition of prior year losses.

Net investment in capital assets, which includes capital assets, bonds payable, and capital lease/financed purchase obligations, is the largest component of the State's net position at \$31.5 billion or 108.5%. These assets include construction in progress, software in progress, infrastructure in progress, land, easements, land improvements, buildings, equipment, software, and trademarks which are not easily converted to cash or readily available to pay state debts as they come due. Net investment in capital assets and restricted net position, which do not represent resources available to pay day-to-day operating expenses, increased by \$998.8 million or 2.8%. The increase was primarily due to the increase in capital assets of \$403.9 million and a decrease in related outstanding bond, capital lease, and financed purchase obligation of \$161.4 million.

Restricted net position of the primary government totaled \$4.8 billion or 16.6% of total net position vs. 15.7% from the prior year. Net position is restricted for several reasons including constitutional, legal, enabling legislation, or external requirements. Examples of restricted net position include lottery proceeds restricted for public education, funds restricted for debt service, and certain sales taxes restricted for the maintenance of highways or state parks and conservation areas. Also, many federal funds are restricted to funding certain programs.

The following table displays the current and prior year government-wide condensed Statement of Net Position.

STATEMENT OF NET POSITION (In Thousands of Dollars)						
	Governmental Activities		Business-Type Activities		Total	
	2020	2019*	2020	2019*	2020	2019*
ASSETS:						
Current and Other Assets	\$ 12,535,163	\$ 8,929,399	\$ 1,039,072	\$ 1,362,307	\$ 13,574,235	\$ 10,291,706
Capital Assets, Net	33,676,961	33,271,176	123,060	124,985	33,800,021	33,396,161
<i>Total Assets</i>	<u>46,212,124</u>	<u>42,200,575</u>	<u>1,162,132</u>	<u>1,487,292</u>	<u>47,374,256</u>	<u>43,687,867</u>
DEFERRED OUTFLOWS:	1,511,055	1,799,295	43,487	50,848	1,554,542	1,850,143
LIABILITIES:						
Other Liabilities	3,760,108	1,782,226	52,210	37,112	3,812,318	1,819,338
Long-Term Liabilities	15,143,952	14,826,699	439,440	405,996	15,583,392	15,232,695
<i>Total Liabilities</i>	<u>18,904,060</u>	<u>16,608,925</u>	<u>491,650</u>	<u>443,108</u>	<u>19,395,710</u>	<u>17,052,033</u>
DEFERRED INFLOWS:	457,949	411,690	5,827	6,693	463,776	418,383
NET POSITION:						
Net Investment in Capital Assets	31,415,439	30,848,265	123,060	124,985	31,538,499	30,973,250
Restricted	4,806,055	4,390,964	25,223	6,798	4,831,278	4,397,762
Unrestricted	(7,860,324)	(8,259,974)	559,859	956,556	(7,300,465)	(7,303,418)
<i>Total Net Position</i>	<u>\$ 28,361,170</u>	<u>\$ 26,979,255</u>	<u>\$ 708,142</u>	<u>\$ 1,088,339</u>	<u>\$ 29,069,312</u>	<u>\$ 28,067,594</u>
*Fiscal year 2019 amounts have been restated.						

Changes in Net Position:

The schedule below reflects how the State's net position changed during the year. The State collected program revenues of \$19.5 billion and general revenues of \$12.9 billion for total revenues of \$32.4 billion during fiscal year 2020. Expenses for the State during fiscal year 2020 were \$31.4 billion. Total net position, net of contributions and transfers, increased by \$1.0 billion.

The following table displays the current and prior year government-wide condensed Statement of Activities.

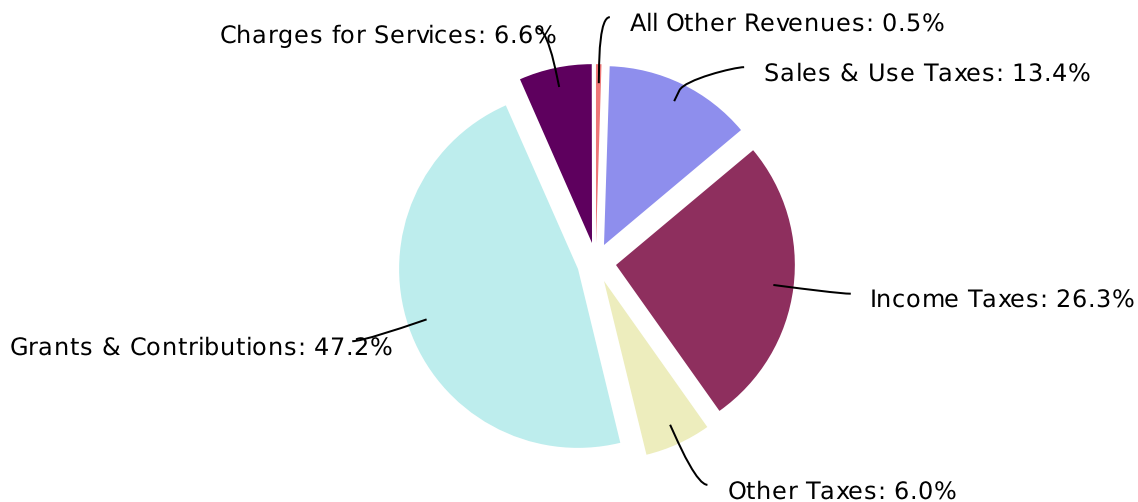
STATEMENT OF ACTIVITIES (In Thousands of Dollars)						
	Governmental Activities		Business-Type Activities		Total	
	2020	2019*	2020	2019*	2020	2019*
REVENUES:						
Program Revenues:						
Charges for Services	\$ 1,845,778	\$ 1,722,365	\$ 1,610,177	\$ 1,571,218	\$ 3,455,955	\$ 3,293,583
Operating Grants and Contributions	12,303,468	10,757,841	2,854,555	431,609	15,158,023	11,189,450
Capital Grants and Contributions	887,705	949,652	—	—	887,705	949,652
General Revenues:						
Sales and Use Taxes	3,745,749	3,393,577	—	—	3,745,749	3,393,577
Income Taxes	7,336,166	7,444,139	—	—	7,336,166	7,444,139
Other Taxes	1,663,609	1,660,865	—	—	1,663,609	1,660,865
Other Revenues	141,641	138,138	29,694	26,449	171,335	164,587
<i>Total Revenues</i>	<u>27,924,116</u>	<u>26,066,577</u>	<u>4,494,426</u>	<u>2,029,276</u>	<u>32,418,542</u>	<u>28,095,853</u>
EXPENSES:						
General Government	1,315,325	1,276,223	—	—	1,315,325	1,276,223
Education	7,060,695	7,142,183	—	—	7,060,695	7,142,183
Natural and Economic Resources	938,378	1,055,997	—	—	938,378	1,055,997
Transportation and Law Enforcement	2,154,108	1,984,162	—	—	2,154,108	1,984,162
Human Services	15,289,311	14,445,872	—	—	15,289,311	14,445,872
State Lottery	—	—	1,207,178	1,168,012	1,207,178	1,168,012
Unemployment Compensation	—	—	3,155,342	264,370	3,155,342	264,370
Missouri Veterans' Homes	—	—	125,099	125,245	125,099	125,245
State Fair Fees	—	—	5,404	4,528	5,404	4,528
State Parks and DNR	—	—	14,372	13,257	14,372	13,257
Historic Preservation	—	—	425	531	425	531
Petroleum Storage Tank Insurance	—	—	20,861	20,345	20,861	20,345
Surplus Property	—	—	1,856	2,589	1,856	2,589
Revenue Information	—	—	8	9	8	9
Inmate Canteen	—	—	30,328	28,498	30,328	28,498
All Other Expenses	98,134	109,740	—	—	98,134	109,740
<i>Total Expenses</i>	<u>26,855,951</u>	<u>26,014,177</u>	<u>4,560,873</u>	<u>1,627,384</u>	<u>31,416,824</u>	<u>27,641,561</u>
Increase (Decrease) in Net Position before Capital Contributions, Transfers, and Extraordinary Items	1,068,165	52,400	(66,447)	401,892	1,001,718	454,292
<i>Capital Contributions</i>	—	—	—	173	—	173
<i>Transfers and Extraordinary Items</i>	<u>313,750</u>	<u>304,529</u>	<u>(313,750)</u>	<u>(304,529)</u>	<u>—</u>	<u>—</u>
Change in Net Position	1,381,915	356,929	(380,197)	97,536	1,001,718	454,465
<i>Net Position – July 1</i>	<u>26,979,255</u>	<u>26,622,326</u>	<u>1,088,339</u>	<u>990,803</u>	<u>28,067,594</u>	<u>27,613,129</u>
<i>Net Position – June 30</i>	<u>\$ 28,361,170</u>	<u>\$ 26,979,255</u>	<u>\$ 708,142</u>	<u>\$ 1,088,339</u>	<u>\$ 29,069,312</u>	<u>\$ 28,067,594</u>
*Fiscal year 2019 amounts have been restated.						

Governmental Activities

The net position of governmental activities increased \$1.4 billion in fiscal year 2020. General and program revenues of governmental activities were \$1.9 billion more in fiscal year 2020 than in fiscal year 2019, most notably due to an increase in charges for services, sales and use taxes, and income taxes.

As shown in the Revenues by Source chart below, approximately 45.7% of revenues from all sources earned came from taxes. Grants and contributions, which represents amounts received from other governments/entities, primarily the federal government, provided 47.2% of total revenue. Charges for services contributed 6.6% and various other revenues provided 0.5% of the remaining governmental activity revenue sources.

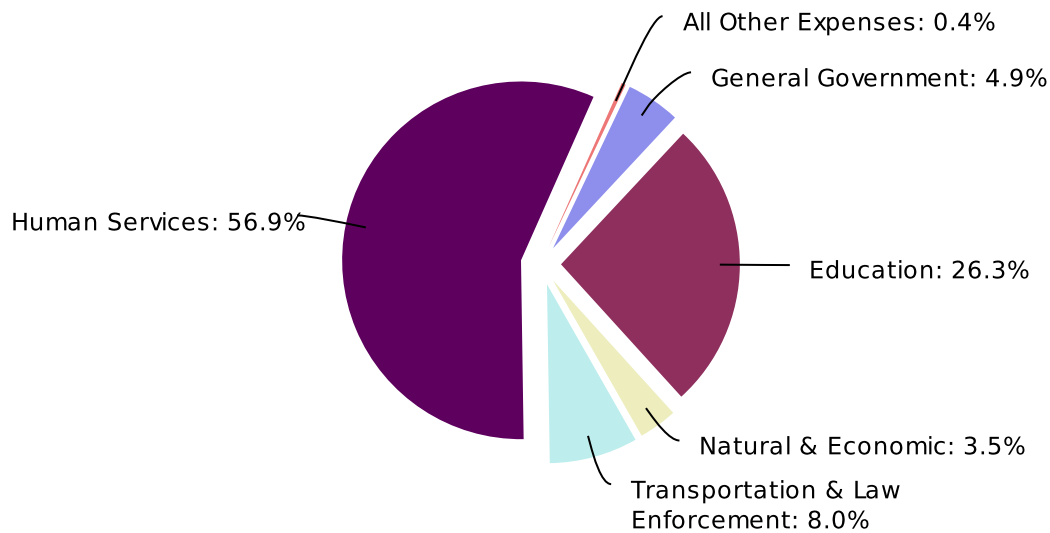
Revenues by Source



The State's governmental activities program expenses for fiscal year 2020 were \$841.8 million more than fiscal year 2019. The most notable increase is \$843.4 million in Human Services. This is mainly due to an increase for Medicaid and Other Assistance Programs.

As shown in the Expenses by Function chart below, expenses for Human Services comprised the largest portion of total governmental activities expenses at 56.9%, followed by Education at 26.3%.

Expenses by Function

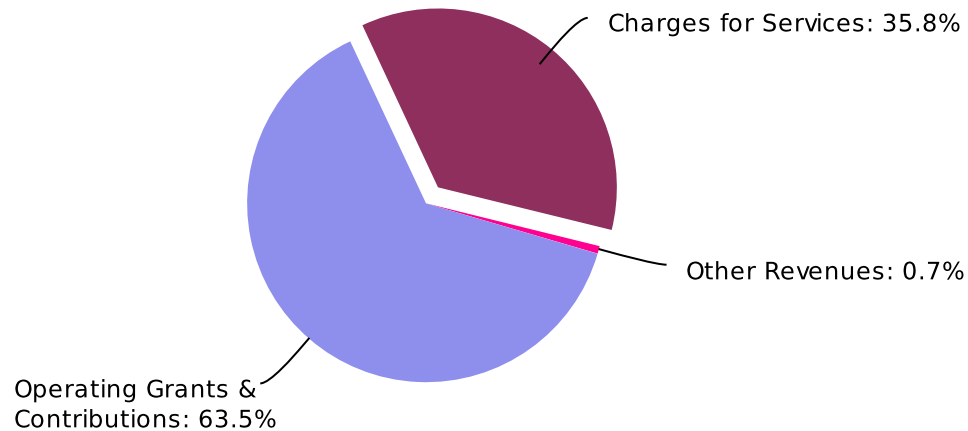


Business-Type Activities

Net position of the State's business-type activities decreased \$380.2 million in fiscal year 2020, primarily caused by a decrease in cash in Unemployment Compensation. The decrease was due to an impacted in economy and a higher unemployment rate as a result of COVID-19.

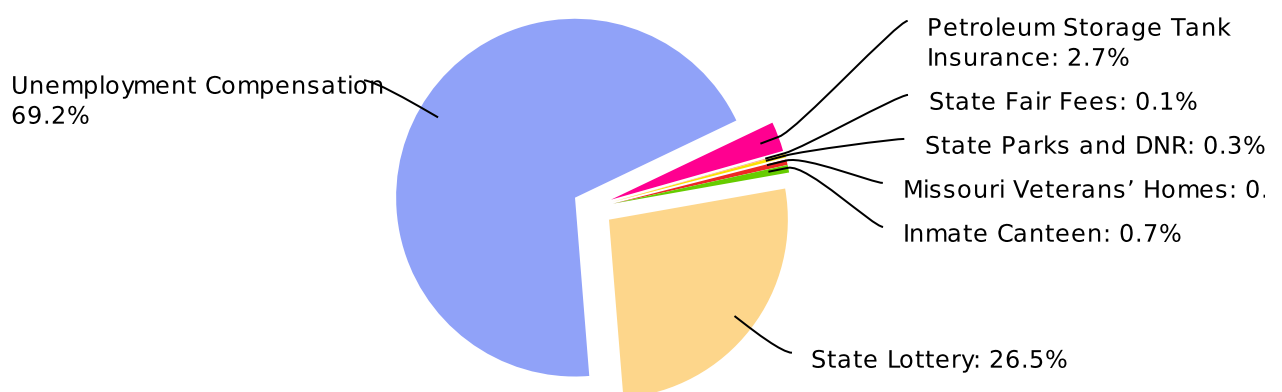
Revenues of business-type activities totaled \$4.5 billion. As shown in the Revenues by Source chart below, 35.8% of the revenues came from charges for services. Operating grants and contributions provided 63.5% of the total revenues and all other revenues provided 0.7%.

Revenues by Source



Expenses of business-type activities totaled \$4.6 billion. As shown in the Expenses by Fund chart below, Unemployment Compensation makes up the largest portion with 69.2% of total business-type expenses. State Lottery comes in second at 26.5%, followed by Petroleum Storage Tank Insurance at 2.7%, Inmate Canteen at 0.7%, Missouri Veterans' Homes at 0.5%, State Parks and DNR at 0.3%, and State Fair Fees at 0.1%.

Expenses by Fund



FINANCIAL ANALYSIS OF THE STATE'S INDIVIDUAL FUNDS

Governmental Funds:

At the end of fiscal year 2020, the State's governmental funds reported combined ending fund balances of \$6.8 billion. Approximately 64.5% is unrestricted and available for spending at the government's discretion. The remainder of fund balance is nonspendable and restricted to indicate that it is not available for new spending because it has already been allocated for: 1) inventories, 2) to pay debt service, 3) for loans receivable, and 4) for a variety of other purposes.

Fund balances (in thousands) for governmental funds are as follows:

	General Fund	Public Education	Conservation and Environmental Protection	Missouri Road Fund	Non-Major Funds	Total
Nonspendable	\$ 48,942	\$ 145	\$ 276	\$ 36,171	\$ 67,894	\$ 153,428
Restricted	598,678	232,296	151,383	885,643	379,924	2,247,924
Committed	662,067	1,697	1,923,984	—	39,026	2,626,774
Assigned	100,048	19,839	113,490	—	241,913	475,290
Unassigned	1,255,194	—	—	—	—	1,255,194
Total	\$ 2,664,929	\$ 253,977	\$ 2,189,133	\$ 921,814	\$ 728,757	\$ 6,758,610

The General Fund is the chief operating fund of the State. At the end of fiscal year 2020, the State's General Fund reported a total fund balance of \$2.7 billion, an increase of \$537.1 million from fiscal year 2019. During fiscal year 2020, the State received \$2.1 billion in Coronavirus Relief Funds, offset by \$1.9 billion in unearned revenue, which represents the unspent amount at the end of the fiscal year, causing an increase in cash and cash equivalents and investments and unearned revenue from the previous fiscal year. Accounts receivable increased \$1.5 billion, offset by an increase in deferred inflows of resources related to unavailable revenues of \$578.8 million, while accounts payable increased \$145.3 million with the majority of that relating to an increase in tax refunds. This is mainly due to the delay in income tax filings following the State's extension of the deadline for filing income tax returns from April 15 to July 15.

The Public Education Fund provides general and special education services to the children of the State and other related functions, such as library services and student loans. Revenues and expenditures both decreased, fund balance remained relatively stable versus fiscal year 2019, ending the year with a fund balance of \$254.0 million, a decrease of \$12.7 million from the previous fiscal year.

The Conservation and Environmental Protection Fund provides the preservation of the State's wildlife and environment. At the end of fiscal year 2020, the fund balance was \$2.2 billion, an increase of \$168.6 million from fiscal year 2019. Cash and cash equivalents and investments increased \$96.1 million while loans receivable increased \$57.6 million. This is primarily due to a bond refunding, which restructured the State Revolving Fund loan Program's Master Trust Pledge Agreement resulting in an excess of State Revolving Fund money being deposited from the Trustee bank and a decrease in the program's operating expenses. State Revolving Fund loans receivable also increased due to the issuance of new loans under the program.

The Missouri Road Fund accounts for revenues from highway users' fees, federal reimbursements for highway projects, and bond proceeds to be used for costs of constructing and maintaining an adequate state highway system. Total fund balance increased \$241.8 million from fiscal year 2019. Revenues totaled \$1.4 billion while expenditures totaled \$1.9 billion. Total expenditures increased by \$104.1 million from fiscal year 2019, mainly due to an increase in capital outlays.

Proprietary Funds:

The State has three major proprietary funds: State Lottery, Unemployment Compensation, and Missouri Veterans' Homes Fund. The State Lottery Fund was established in 1986 to account for the sale of lottery tickets and lottery operations. Since 1992, public education has been the sole beneficiary of lottery proceeds. Unemployment Compensation accounts for contributions and payments collected from Missouri employers under the provision of the "Unemployment Compensation Law." This tax finances benefits for workers who become unemployed through no fault of their own. The Missouri Veterans' Homes Fund accounts for fees to provide services for persons confined to one of the veterans' homes. The fund pays for the maintenance, use, or benefit of any of these institutions.

The State Lottery Fund's net position increased by \$2.3 million in fiscal year 2020, due mainly to an increase in sales revenue. Total operating revenues increased by 2.8%, while operating expenses increase by 3.4% in fiscal year 2020. Prize expense increased by \$47.4 million, while ticket sales increased by \$46.7 million. The sales increase was the result of an increase in Scratchers sales by \$120.7 million, or 13.2%, a decrease in Draw Game sales by \$69.3 million, or 15.8%, and a decrease in Pull-Tab sales by \$4.8 million, or 4.2%. The increase in Scratchers ticket sales can be attributed to strong sales of the \$5, \$10, \$20 and \$30 Scratchers games. Mega Millions and Powerball sales were responsible for most of the decrease in Draw Games sales. The decrease in Pull-Tab was a result of dispensers being inactivated for a portion of the year, in response to COVID-19.

The Unemployment Compensation Fund's net position decreased by \$365.3 million during fiscal year 2020, which is mainly due to an operating loss of \$402.0 million. Operating revenues increased by \$2.4 billion and operating expenses increased by \$2.9 billion. The COVID-19 pandemic and Stay-at-Home orders resulted in an unprecedented increase in unemployment claims throughout the Spring of 2020. During fiscal year 2020, actual payouts to individuals receiving regular unemployment benefits increased by 255.4 thousand individuals, or 348.2%. As a result of the pandemic, there was tremendous growth in actual benefits paid, claims filed, and individuals receiving benefits. The Federal Pandemic Unemployment Compensation program provided an additional \$600 per week to claimants receiving unemployment benefits. This benefit allowed the State to recover amounts owed to the Unemployment Compensation Fund, which offset some of the decline.

The Missouri Veterans' Homes Fund's net position decreased by \$8.7 million, or 7.4% in fiscal year 2020, verses a 13.7% decrease the previous fiscal year, primarily due to an increase of \$7.2 million in federal grants financed by the US Veterans Administration. This fund was previously presented as a non-major enterprise fund.

GENERAL FUND BUDGETARY HIGHLIGHTS

The original budget is the appropriated budget that is truly agreed to and finally passed by the legislature, and signed by the Governor at the beginning of the fiscal year. The final budget includes emergency and supplemental appropriations, reverted amounts, and increases to estimated appropriations, which occur during the fiscal year.

Budgeted charges to appropriations for fiscal year 2020 from the General Fund were \$28.8 billion original budget and \$36.1 billion final budget. Actual spending was \$26.0 billion. Reasons for the final budget variances include:

- Appropriation authority exceeded cash available for expenditures.
- Lapse of various appropriations.
- Multiple year grants are appropriated in one year, but the expenditures may occur over several years.
- Capital improvement appropriations were restricted during the budget process.

Budgeted revenues/transfers in for fiscal year 2020 for the General Fund were \$27.8 billion original budget and \$29.3 billion final budget. Actual revenue/transfers in was \$27.5 billion. Due to COVID-19 and the uncertainty of federal support, larger than normal appropriations were passed to grant exceptional flexibility and ensure government responsiveness.

Refer to the *Notes to RSI*, Budgetary Reporting, on page 142 for more information on budgetary variances.

GOVERNMENT-WIDE CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets:

The State's investment in capital assets for its governmental and business-type activities as of June 30, 2020, was \$33.8 billion (net of accumulated depreciation/amortization). This investment in capital assets includes construction in progress, software in progress, infrastructure in progress, land, permanent easements, land improvements, temporary easements, buildings and improvements, equipment, software, trademarks, and infrastructure.

Capital Assets of the State include (in thousands):

	Governmental Activities	Business-Type Activities	Total
Construction in Progress	\$ 230,396	\$ 1,733	\$ 232,129
Software in Progress	95,811	30	95,841
Infrastructure in Progress	1,882,418	—	1,882,418
Land	3,089,341	32,649	3,121,990
Permanent Easements	6,332	—	6,332
Land Improvements	229,937	50,719	280,656
Temporary Easements	1,548	50	1,598
Buildings and Improvements	3,694,658	59,501	3,754,159
Equipment	1,407,678	56,735	1,464,413
Software	307,780	829	308,609
Trademarks	17	—	17
Infrastructure	52,044,786	—	52,044,786
<i>Subtotal</i>	<i>62,990,702</i>	<i>202,246</i>	<i>63,192,948</i>
Less Accumulated Depreciation/ Amortization	(29,313,741)	(79,186)	(29,392,927)
Total Capital Assets, Net	\$ 33,676,961	\$ 123,060	\$ 33,800,021

Additional information on capital assets can be found in *Note 5* of this report.

Debt Administration:

At the end of fiscal year 2020, the primary government had total general obligation and other bonded debt outstanding of \$2.5 billion. Of this amount, \$44.5 million comprises debt backed by the full faith and credit of the government. The State had an additional \$22.8 million of financed purchases from direct borrowings obligation outstanding.

Principal amounts retired or refunded in fiscal year 2020 were \$21.6 million for general obligation bonds, \$277.1 million for other bonds, and \$14.2 million for direct borrowings.

The State of Missouri is proud to have maintained a Triple-A credit rating since 1989 from all three major credit rating agencies (Moody's Investor Services, Inc., Standard and Poor's, and Fitch Ratings, Inc.) on the State's General Obligation Bonds.

Outstanding Bonds Payable Financed Purchase Obligation of the State include (in thousands):

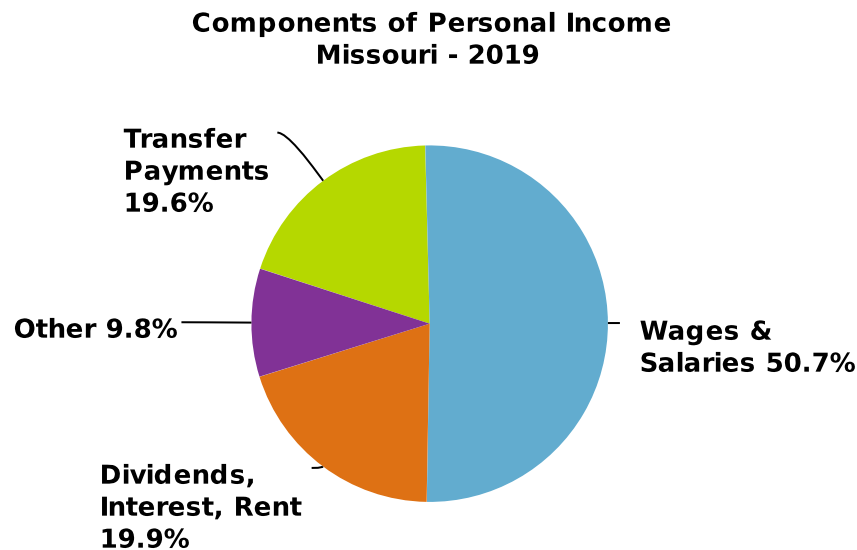
	Governmental Activities	Component Units	Total
General Obligation Bonds	\$ 44,530	\$ —	\$ 44,530
Other Bonds	2,464,135	2,232,533	4,696,668
Direct Placements	—	124,281	124,281
Financed Purchases from Direct Borrowings	22,759	59	22,818
Total	\$ 2,531,424	\$ 2,356,873	\$ 4,888,297

Additional information on long-term debt can be found in *Notes 11, 12, and 13* of this report.

ECONOMIC OUTLOOK AND NEXT YEAR'S BUDGET

As a major manufacturing, financial, and agricultural state, Missouri's economic health is tied closely to that of the nation. Missouri's personal income, which directly impacts individual income tax and sales tax, increased 3.3% in 2019. Personal income growth began to accelerate in 2017. Missouri's employment stood at 2.7 million in June 2020, about 7.2% below June 2019. The State's seasonally adjusted unemployment rate registered at 7.9% in June 2020, compared to 3.1% one year earlier. The national rate was 11.1% in June 2020.

Since 2013, personal incomes have increased, on average, 3.2% annually for the State and 4.0% for the nation. The average income of Missouri citizen was \$49,589 in 2019, which was lower than the national average of \$56,663. Missouri's per capita personal income grew 3.3% compared to national growth in per capita income of 3.5% from 2018 to 2019. While the State's per capita income is lower than the national average, so is the cost of living. Missouri is among the most affordable states as it had the fifth lowest cost of living in the United States in the first quarter of 2020. The below graph depicts the components of personal income, with transfer payments (such as social security, Medicare, etc.) comprising 19.6% of the State's total personal income, due in part to the State's aging population.



Source: U.S. Bureau of Economic Analysis 2019

The State of Missouri's net general revenue collections in fiscal year 2020 were \$8.9 billion, a 6.6% decrease from fiscal year 2019 collections. This decrease is primarily due to the shifting of the due date for state income taxes from April 15 to July 15 which resulted in a significant amount of fiscal year 2020 revenues being pushed into fiscal year 2021.

The State's economic outlook for fiscal year 2021 anticipates improvement in employment and wages, and consumption from their sharp COVID-19 induced decline. Since fiscal year 2020 finished significantly below forecast and revenue projections for fiscal year 2021 have been lowered, the Governor has begun fiscal year 2021 with \$438.5 million in restrictions placed on general revenue spending. If necessary, the Governor may restrict additional spending during the fiscal year.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the State's finances for all those with an interest in the State's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of Administration, Division of Accounting, P.O. Box 809, Jefferson City, MO 65102.



*The **Basic Financial Statements** include the Government-Wide Financial Statements, the Governmental Fund Financial Statements, the Proprietary Fund Financial Statements, the Fiduciary Fund Financial Statements, the Component Unit Financial Statements, and the accompanying notes to the statements.*

STATE OF MISSOURI
STATEMENT OF NET POSITION
June 30, 2020
(In Thousands of Dollars)

	Primary Government			Component
	Governmental Activities	Business-Type Activities	Total	Units
Assets				
Cash and Cash Equivalents (Note 3)	\$ 3,241,504	\$ 752,940	\$ 3,994,444	\$ 658,242
Investments (Note 3)	3,098,059	50,023	3,148,082	2,966,289
Invested Securities Lending Collateral (Note 3)	—	—	—	1,261
Receivables, Net (Note 14)	6,084,084	207,282	6,291,366	999,257
Internal Balances	14,089	(14,089)	—	—
Inventories	76,843	4,781	81,624	56,283
Deposits and Prepaid Expenses	384	—	384	35,186
Restricted Assets:				
Cash and Cash Equivalents (Note 3)	7,859	—	7,859	264,773
Investments (Note 3)	12,341	38,135	50,476	1,746,863
Receivables, Net	—	—	—	59,575
Other Assets	—	—	—	14,041
Capital Assets (Note 5):				
Non-Depreciable	5,304,298	34,412	5,338,710	526,543
Depreciable, Net	28,372,663	88,648	28,461,311	5,128,255
Total Assets	46,212,124	1,162,132	47,374,256	12,456,568
Deferred Outflows of Resources (Note 15)	1,511,055	43,487	1,554,542	697,771
Liabilities				
Bank Overdraft (Notes 3 and 10)	2	—	2	—
Payables (Note 14)	1,708,668	50,808	1,759,476	1,156,659
Securities Lending Obligation (Note 3)	—	—	—	1,261
Unearned Revenue (Note 1)	1,932,015	1,402	1,933,417	160,636
Escheat/Unclaimed Property	119,423	—	119,423	—
Long-Term Liabilities (Note 11):				
Due Within One Year	684,322	116,010	800,332	263,392
Due in More Than One Year	14,459,630	323,430	14,783,060	5,079,942
Total Liabilities	18,904,060	491,650	19,395,710	6,661,890
Deferred Inflows of Resources (Note 15)	457,949	5,827	463,776	174,769
Net Position				
Net Investment in Capital Assets	31,415,439	123,060	31,538,499	3,237,435
Restricted for:				
Budget Reserve	654,523	—	654,523	—
Debt Service	472,553	—	472,553	—
Grants	597,015	—	597,015	—
Enabling Legislation (Note 1)	592,360	—	592,360	—
Loans Receivable	1,464,991	—	1,464,991	—
Permanent Trusts:				
Expendable	121	—	121	623,750
Non-Expendable	63,130	—	63,130	1,313,405
External Parties	961,362	25,223	986,585	106,363
Unrestricted	(7,860,324)	559,859	(7,300,465)	1,036,727
Total Net Position	\$ 28,361,170	\$ 708,142	\$ 29,069,312	\$ 6,317,680

The notes to the financial statements are an integral part of this statement.

STATE OF MISSOURI
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2020
(In Thousands of Dollars)

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government	\$ 1,315,325	\$ 579,132	\$ 2,008,537	\$ 11
Education	7,060,695	40,056	1,066,726	—
Natural and Economic Resources	938,378	285,680	201,616	3
Transportation and Law Enforcement	2,154,108	242,188	217,889	887,571
Human Services	15,289,311	664,755	8,808,700	120
Interest on Debt (Excluding Direct Expense)	98,134	33,967	—	—
Total Governmental Activities	<u>26,855,951</u>	<u>1,845,778</u>	<u>12,303,468</u>	<u>887,705</u>
Business-Type Activities:				
State Lottery	1,207,178	1,526,247	—	—
Unemployment Compensation	3,155,342	—	2,771,732	—
Missouri Veterans' Homes	125,099	22,038	80,336	—
State Fair Fees	5,404	3,887	185	—
State Parks and DNR	14,372	10,893	2,277	—
Historic Preservation	425	—	—	—
Petroleum Storage Tank Insurance	20,861	17,116	—	—
Surplus Property	1,856	1,158	—	—
Revenue Information	8	661	—	—
Inmate Canteen Fund	30,328	28,177	25	—
Total Business-Type Activities	<u>4,560,873</u>	<u>1,610,177</u>	<u>2,854,555</u>	<u>—</u>
Total Primary Government	<u>\$ 31,416,824</u>	<u>\$ 3,455,955</u>	<u>\$ 15,158,023</u>	<u>\$ 887,705</u>
Component Units:				
College and Universities	\$ 5,050,278	\$ 3,243,043	\$ 1,506,362	\$ 64,204
Non-Major Component Units	12,347	8,040	—	—
Total Component Units	<u>\$ 5,062,625</u>	<u>\$ 3,251,083</u>	<u>\$ 1,506,362</u>	<u>\$ 64,204</u>

General Revenues:

Taxes:

Sales and Use

Individual Income

Corporate Income

County Foreign Insurance

Alcoholic Beverage

Corporate Franchise

Fuel

Miscellaneous Taxes

Grants and Contributions not Restricted to Specific Programs

Unrestricted Investment Earnings

Capital Contributions

Extraordinary Item

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position - Beginning

Net Position - Ending

Net (Expenses) Revenues and Changes in Net Position			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Units
\$ 1,272,355	\$ —	\$ 1,272,355	\$ —
(5,953,913)	—	(5,953,913)	—
(451,079)	—	(451,079)	—
(806,460)	—	(806,460)	—
(5,815,736)	—	(5,815,736)	—
(64,167)	—	(64,167)	—
(11,819,000)	—	(11,819,000)	—
—	319,069	319,069	—
—	(383,610)	(383,610)	—
—	(22,725)	(22,725)	—
—	(1,332)	(1,332)	—
—	(1,202)	(1,202)	—
—	(425)	(425)	—
—	(3,745)	(3,745)	—
—	(698)	(698)	—
—	653	653	—
—	(2,126)	(2,126)	—
—	(96,141)	(96,141)	—
(11,819,000)	(96,141)	(11,915,141)	—
—	—	—	(236,669)
—	—	—	(4,307)
—	—	—	(240,976)
3,745,749	—	3,745,749	—
6,878,180	—	6,878,180	—
457,986	—	457,986	—
290,361	—	290,361	—
38,820	—	38,820	—
—	—	—	—
711,707	—	711,707	—
622,721	—	622,721	—
51,413	—	51,413	2,630
90,228	29,694	119,922	60,479
—	—	—	—
—	—	—	—
313,750	(313,750)	—	—
13,200,915	(284,056)	12,916,859	63,109
1,381,915	(380,197)	1,001,718	(177,867)
26,979,255	1,088,339	28,067,594	6,495,547
\$ 28,361,170	\$ 708,142	\$ 29,069,312	\$ 6,317,680

The notes to the financial statements are an integral part of this statement.



*The **Governmental Funds** focus on current financial resources.*

Governmental Fund Financial Statements

Major Funds

General Fund - Accounts for all current financial resources not required by law or administrative action to be accounted for in another fund.

Major Special Revenue Funds:

Public Education - Provides general and special education needs of the State and other related areas such as library services and student loans.

Conservation and Environmental Protection - Provides for the preservation of the State's wildlife and environment.

Major Capital Projects Fund:

Missouri Road Fund - Accounts for revenues from highway users' fees, federal reimbursements for highway projects, and bond proceeds to be used for costs of constructing and maintaining an adequate state highway system.

Non-Major Funds

Non-Major Governmental Funds are presented in the Combining and Individual Fund Statements for non-major funds as part of Supplementary Information.

**STATE OF MISSOURI
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2020
(In Thousands of Dollars)**

	General Fund	Public Education	Conservation and Environmental Protection	Missouri Road Fund	Non-Major Funds	Totals June 30, 2020
ASSETS						
Cash and Cash Equivalents (Note 3)	\$ 2,115,282	\$ 89,159	\$ 221,556	\$ 318,828	\$ 301,514	\$ 3,046,339
Investments (Note 3)	1,461,048	51,565	495,366	590,260	312,988	2,911,227
Accounts Receivable, Net	4,022,655	130,747	44,593	135,568	174,266	4,507,829
Interest Receivable	7,464	1,066	22,111	2,242	1,056	33,939
Due from Other Funds (Note 16)	—	9,450	—	—	2,934	12,384
Due from Component Units (Note 16)	—	—	10	—	—	10
Inventories	24,987	145	276	36,171	4,764	66,343
Advance to Component Units (Note 16)	—	—	108	—	—	108
Loans Receivable	23,955	781	1,438,097	—	2,158	1,464,991
Restricted Assets:						
Cash and Cash Equivalents (Note 3)	—	—	—	6,504	—	6,504
Investments (Note 3)	—	—	—	12,041	—	12,041
Total Assets	<u>\$ 7,655,391</u>	<u>\$ 282,913</u>	<u>\$ 2,222,117</u>	<u>\$ 1,101,614</u>	<u>\$ 799,680</u>	<u>\$ 12,061,715</u>
LIABILITIES						
Accounts Payable	\$ 1,350,281	\$ 196	\$ 15,938	\$ 125,823	\$ 55,281	\$ 1,547,519
Accrued Payroll	69,816	70	5,159	15,302	8,587	98,934
Due to Other Funds (Note 16)	7,354	5	167	384	794	8,704
Unearned Revenue (Note 1)	1,870,332	—	56	28,145	—	1,898,533
Escheat/Unclaimed Property	119,423	—	—	—	—	119,423
Total Liabilities	<u>3,417,206</u>	<u>271</u>	<u>21,320</u>	<u>169,654</u>	<u>64,662</u>	<u>3,673,113</u>
DEFERRED INFLOWS OF RESOURCES (Note 15)						
	<u>1,573,256</u>	<u>28,665</u>	<u>11,664</u>	<u>10,146</u>	<u>6,261</u>	<u>1,629,992</u>
FUND BALANCES (Note 4)						
Nonspendable	48,942	145	276	36,171	67,894	153,428
Restricted	598,678	232,296	151,383	885,643	379,924	2,247,924
Committed	662,067	1,697	1,923,984	—	39,026	2,626,774
Assigned	100,048	19,839	113,490	—	241,913	475,290
Unassigned	1,255,194	—	—	—	—	1,255,194
Total Fund Balances	<u>2,664,929</u>	<u>253,977</u>	<u>2,189,133</u>	<u>921,814</u>	<u>728,757</u>	<u>6,758,610</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 7,655,391</u>	<u>\$ 282,913</u>	<u>\$ 2,222,117</u>	<u>\$ 1,101,614</u>	<u>\$ 799,680</u>	<u>\$ 12,061,715</u>

The notes to the financial statements are an integral part of this statement.

STATE OF MISSOURI
RECONCILIATION OF THE BALANCE SHEET OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
June 30, 2020
(In Thousands of Dollars)

Total Fund Balances - Governmental Funds	\$ 6,758,610
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental funds are not financial resources and are not reported in the funds. These assets consist of (Note 5):

Construction in Progress	230,378	
Software in Progress	94,550	
Infrastructure in Progress	1,882,418	
Land	3,081,007	
Permanent Easements	6,332	
Land Improvements	226,345	
Temporary Easements	1,548	
Buildings and Improvements	3,200,612	
Equipment	1,266,740	
Software	266,050	
Trademarks	17	
Infrastructure	52,044,786	
Accumulated Depreciation/Amortization	(28,919,065)	33,381,718

Deferred inflows of resources related to the State's revenues that will be collected after year-end, but are not available soon enough to pay for the current period's expenditures are deferred in the funds.	1,629,992
--	-----------

Deferred outflows of resources related to pensions and OPEB (Other Postemployment Benefits) are applicable to future reporting periods and therefore, not reported in the funds.	1,447,107
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Deferred outflows of resources related to asset retirement obligations are applicable to future reporting periods and therefore, not reported in the funds.	820
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Deferred inflows of resources related to pensions and OPEB are applicable to future reporting periods and therefore, not reported in the funds.	(452,371)
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Deferred outflows of resources related to deferred charges or credits on debt refundings are applicable to future reporting periods and therefore, not reported in the funds.	29,202
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Deferred inflows of resources related to deferred charges or credits on debt refundings are applicable to future reporting periods and therefore, not reported in the funds.	(876)
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Some liabilities are not due and payable in the current period and therefore, not reported in the funds. Those liabilities consist of (Note 11):

Due to Other Entities	(1,429)	
General Obligation and Other Bonds Payable	(2,508,665)	
Unamortized Bond Premium	(129,062)	
Accrued Interest on Bonds	(23,604)	
Obligation under Financed Purchases	(9,198)	
Obligation under Capital Lease	(17,742)	
Pollution Remediation	(48,264)	
Asset Retirement Obligations	(1,792)	
Compensated Absences	(185,296)	
Claims Liability	(26,184)	
Contingent Liabilities	(2,201,833)	
Net Other Postemployment Benefit Obligation	(2,859,398)	
Net Pension Liability	(6,789,847)	(14,802,314)

Internal service funds are used by management to charge the costs of certain activities, such as insurance and telecommunications, to individual funds. The assets and liabilities are included in governmental activities in the Statement of Net Position.	369,282
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Net Position of Governmental Activities	\$28,361,170
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The notes to the financial statements are an integral part of this statement.

STATE OF MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2020
(In Thousands of Dollars)

	General Fund	Public Education	Conservation and Environmental Protection	Missouri Road Fund	Non-Major Funds	Eliminations	Totals June 30, 2020
Revenues:							
Taxes	\$ 9,433,118	\$ 1,243,525	\$ 221,960	\$ 180,343	\$ 1,090,687	\$ —	\$ 12,169,633
Licenses, Fees, and Permits	95,059	935	83,716	107,886	427,180	—	714,776
Sales	470	—	6,177	—	1,392	—	8,039
Leases and Rentals	—	—	116	—	1	—	117
Services	121,087	—	—	—	925	—	122,012
Contributions and Intergovernmental	11,788,584	11,301	97,693	971,557	373,836	—	13,242,971
Investment Earnings:							
Net Increase (Decrease) in the Fair Value of Investments	6,675	228	2,846	3,183	865	—	13,797
Interest	42,732	4,214	36,504	14,079	8,182	—	105,711
Penalties and Unclaimed Properties	62,962	996	2,715	—	19,504	—	86,177
Cost Reimbursement/ Miscellaneous	380,681	86,552	5,694	89,200	54,956	—	617,083
Total Revenues	21,931,368	1,347,751	457,421	1,366,248	1,977,528	—	27,080,316
Expenditures:							
Current:							
General Government	781,884	448	2,174	—	246,438	—	1,030,944
Education	4,342,968	2,685,304	—	—	5,699	—	7,033,971
Natural and Economic Resources	179,795	3,791	283,399	—	242,271	—	709,256
Transportation and Law Enforcement	522,827	1	648	797,438	311,928	—	1,632,842
Human Services	14,155,905	9,413	1,794	—	685,958	—	14,853,070
Capital Outlay:							
General Government	—	—	—	—	13,836	—	13,836
Natural and Economic Resources	—	—	—	—	2,638	—	2,638
Transportation and Law Enforcement	—	—	—	1,003,097	213	—	1,003,310
Human Services	—	—	—	—	1,955	—	1,955
Debt Service:							
Principal	70,021	—	—	44,461	151,796	—	266,278
Interest	26,502	—	—	5,856	85,497	—	117,855
Bond Issuance Costs	155	—	—	513	—	—	668
Underwriter's Discount	12	—	—	—	—	—	12
Total Expenditures	20,080,069	2,698,957	288,015	1,851,365	1,748,229	—	26,666,635
Excess Revenues (Expenditures)	1,851,299	(1,351,206)	169,406	(485,117)	229,299	—	413,681
Other Financing Sources (Uses):							
Proceeds from Notes/Capital Leases/ Financed Purchases	2,135	—	—	—	26	—	2,161
Issuance of Refunding Bonds	38,920	—	—	—	—	—	38,920
Proceeds From Bonds	—	—	—	178,370	—	—	178,370
Payments to Escrow Agent	(41,069)	—	—	—	—	—	(41,069)
Bond Premium (Note 11)	2,315	—	—	23,143	—	—	25,458
Proceeds from Sale of Capital Assets	466	—	28	18,704	8,593	—	27,791
Transfers In (Note 17)	54,174	1,370,873	1,048	506,665	286,575	(1,889,058)	330,277
Transfers Out (Note 17)	(1,373,407)	(32,446)	(1,835)	—	(494,392)	1,889,058	(13,022)
Total Other Financing Sources (Uses)	(1,316,466)	1,338,427	(759)	726,882	(199,198)	—	548,886
Net Change in Fund Balances	534,833	(12,779)	168,647	241,765	30,101	—	962,567
Fund Balances - Beginning (Note 18)	2,127,836	266,719	2,020,541	680,049	698,317	—	5,793,462
Increase (Decrease) in Reserve for Inventory	2,260	37	(55)	—	339	—	2,581
Fund Balances - Ending	\$ 2,664,929	\$ 253,977	\$ 2,189,133	\$ 921,814	\$ 728,757	\$ —	\$ 6,758,610

The notes to the financial statements are an integral part of this statement.

STATE OF MISSOURI
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES IN
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2020
(In Thousands of Dollars)

Net Change in Fund Balances - Total Governmental Funds	\$ 962,567
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Amounts reported for governmental activities in the Statement of Activities are different because:

Inventories, which are recorded under the purchases method for governmental fund reporting, are reported under the consumption approach on the Statement of Activities. As a result of this change, the Increase in Reserve for Inventories on the fund statement has been reclassified as a functional expense on the government-wide statement.	2,581
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Governmental funds report capital outlays as expenditures. In the Statement of Activities, however, the cost of these assets is allocated over their estimated useful lives and reported as depreciation/amortization expense. This is the amount that capital outlays of \$1,149,685, exceeds depreciation/amortization of \$712,297 in the current period.	437,388
--	---------

In the Statement of Activities only the gain/loss on the sale of assets is reported, whereas in the governmental funds, the proceeds from the sales increase financial resources. Thus the change in net position differs from the change in governmental fund balance by the net book value of the assets sold.	(21,454)
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The net effect of the donation of capital assets increased net position.	143
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Deferred inflows do not provide current financial resources and are not recognized as revenues until available in governmental funds.	577,859
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Pension and OPEB (Other Postemployment Benefits) contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the Statement of Net Position because the reported net pension liability and OPEB liability are measured a year before the report date. Pension expense and OPEB expense, which are the change in the net pension liability and the net change in OPEB liability, adjusted for changes in deferred outflows and inflows of resources related to pensions and OPEB, is reported in the Statement of Activities.

Pension Contributions	586,640
Pension Expense	(1,204,830)
OPEB Contributions	89,720
OPEB Expense	(89,441)

Deferred outflows of resources related to deferred charges on asset retirement obligations are applicable to future reporting periods and therefore, not reported in the funds.	(36)
---	------

Proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. In governmental funds, repayment of principal is an expenditure, but the repayment reduces long-term liabilities in the Combined Statement of Net Position (Note 11):

Bonds Issued	(217,290)	
Bond Premiums and Refunding Costs	(24,739)	
Bonds Retired	298,700	
Financed Purchases Issued	(2,135)	
Financed Purchase Payments	6,339	
Capital Lease Payments	1,587	
		62,462

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, not reported as expenditures in governmental funds (Note 11):

Amortization of Bond Premium and Refunding Costs	21,389	
Increase in Accrued Interest	(473)	
Decrease in Pollution Remediation	541	
Increase in Due to Other Entities	(26)	
Increase in Compensated Absences	(13,368)	
Increase in Contingent Liabilities	(99,539)	
Decrease in Claims Liability	3,456	
		(88,020)

Internal service funds are used by management to charge the costs of certain activities, such as insurance and telecommunications, to individual funds. The net revenue and expense of internal service funds are reported with governmental activities.	66,336
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Change in Net Position of Governmental Activities	\$ 1,381,915
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The notes to the financial statements are an integral part of this statement.



*The **Proprietary Funds** focus on economic resources and are operated in a manner similar to private business enterprises.*

Proprietary Fund Financial Statements

Major Funds

State Lottery - Accounts for proceeds from the sale of lottery tickets and all other moneys credited or transferred to this fund. A minimum of 45% of the moneys are used for prizes.

Unemployment Compensation - Accounts for contributions and payments collected under the provisions of the “Unemployment Compensation Law” to pay benefits.

Missouri Veterans' Homes - Accounts for fees to provide services for persons confined to one of the veterans' homes.

Non-Major Funds

Non-major enterprise funds and all internal service funds are presented in our combining non-major fund financial statements as part of Supplementary Information.

STATE OF MISSOURI
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2020
(In Thousands of Dollars)

	Business-Type Activities - Enterprise Funds						
	Major Funds					Totals	Governmental
	State Lottery	Unemployment Compensation	Missouri Veterans' Homes	Non-Major Funds	Eliminations	June 30, 2020	Activities Internal Service Funds
ASSETS							
Current Assets:							
Cash and Cash Equivalents (Note 3)	\$ 34,617	\$ 664,429	\$ 12,080	\$ 41,814	\$ —	\$ 752,940	\$ 195,165
Investments (Note 3)	18,342	—	3,326	28,355	—	50,023	47,359
Restricted:							
Investments (Note 3)	3,791	—	—	—	—	3,791	100
Accounts Receivable, Net	66,334	131,918	6,702	1,987	—	206,941	76,754
Interest Receivable	87	—	14	133	—	234	451
Due from Other Funds (Note 16)	—	—	—	80	(1)	79	8,981
Due from Component Units (Note 16)	—	—	—	—	—	—	1
Inventories	—	—	378	4,403	—	4,781	10,500
Prepaid Items	—	—	—	—	—	—	384
Loans Receivable	—	—	—	107	—	107	—
Total Current Assets	123,171	796,347	22,500	76,879	(1)	1,018,896	339,695
Non-Current Assets:							
Investments	—	—	—	—	—	—	139,473
Restricted:							
Cash and Cash Equivalents (Note 3)	—	—	—	—	—	—	1,355
Investments (Note 3)	34,344	—	—	—	—	34,344	200
Capital Assets (Note 5):							
Construction in Progress	—	—	—	1,733	—	1,733	18
Software in Progress	—	—	—	30	—	30	1,261
Land	353	—	—	32,296	—	32,649	8,334
Land Improvements	—	—	483	50,236	—	50,719	3,592
Temporary Easements	—	—	—	50	—	50	—
Buildings	5,270	—	1,519	52,712	—	59,501	494,046
Equipment	8,245	—	12,950	35,540	—	56,735	140,938
Software	461	—	206	162	—	829	41,730
Less Accumulated Depreciation/Amortization	(12,033)	—	(9,612)	(57,541)	—	(79,186)	(394,676)
Total Non-Current Assets	36,640	—	5,546	115,218	—	157,404	436,271
Total Assets	159,811	796,347	28,046	192,097	(1)	1,176,300	775,966
DEFERRED OUTFLOWS OF RESOURCES (Note 15)	4,718	—	35,185	3,584	—	43,487	33,926
LIABILITIES							
Current Liabilities:							
Bank Overdraft (Note 3 and 10)	—	—	—	—	—	—	2
Accounts Payable	5,514	40,185	1,145	2,022	—	48,866	10,920
Accrued Payroll	302	—	1,319	321	—	1,942	2,111
Due to Other Funds (Note 16)	9,490	2,934	53	19	(1)	12,495	25,824
Unearned Revenue (Note 1)	817	—	83	502	—	1,402	33,482
Claims Liability (Note 11)	—	—	—	12,500	—	12,500	78,663
Grand Prize Winner Liability (Note 11)	98,307	—	—	—	—	98,307	—
Obligations under Financed Purchases (Note 11)	—	—	—	—	—	—	7,099
Obligations under Lease Purchase (Note 11)	—	—	—	—	—	—	2,020
Compensated Absences (Note 11)	750	—	3,874	579	—	5,203	3,699
Total Current Liabilities	115,180	43,119	6,474	15,943	(1)	180,715	163,820
Non-Current Liabilities:							
Claims Liability (Note 11)	—	—	—	72,663	—	72,663	46,161
Grand Prize Winner Liability (Note 11)	28,892	—	—	—	—	28,892	—
Obligations under Financed Purchases (Note 11)	—	—	—	—	—	—	6,462
Obligations under Lease Purchase (Note 11)	—	—	—	—	—	—	22,301
Compensated Absences (Note 11)	—	—	—	63	—	63	1,420
Asset Retirement Obligations (Note 11)	—	—	—	2	—	2	—
Net OPEB Liability (Note 11)	7,488	—	44,788	4,081	—	56,357	50,285
Net Pension Liability (Note 11)	21,174	—	132,734	11,545	—	165,453	147,132
Total Non-Current Liabilities	57,554	—	177,522	88,354	—	323,430	273,761
Total Liabilities	172,734	43,119	183,996	104,297	(1)	504,145	437,581
DEFERRED INFLOWS OF RESOURCES (Note 15)	660	—	4,785	382	—	5,827	4,702
NET POSITION							
Net Investment in Capital Assets	2,296	—	5,546	115,218	—	123,060	257,361
Restricted for:							
Other Purposes	5,450	19,773	—	—	—	25,223	1,607
Unrestricted	(16,611)	733,455	(131,096)	(24,216)	—	561,532	108,641
Total Net Position (Note 19)	\$ (8,865)	\$ 753,228	\$ (125,550)	\$ 91,002	\$ —	\$ 709,815	\$ 367,609
Total Net Position Reported Above						\$ 709,815	
Consolidation Adjustment of Internal Service Activities Related to Enterprise Funds						(1,673)	
Net Position of Business-Type Activities						\$ 708,142	

The notes to the financial statements are an integral part of this statement.

STATE OF MISSOURI
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2020
(In Thousands of Dollars)

	Business-Type Activities - Enterprise Funds					Governmental Activities Internal Service Funds
	Major Funds				Totals	
	State Lottery	Unemployment Compensation	Missouri Veterans' Homes	Non-Major Funds	June 30, 2020	
Operating Revenues:						
Employer Contributions	\$ —	\$ 384,225	\$ —	\$ —	\$ 384,225	\$ 524,628
Employee Contributions	—	—	—	—	—	163,052
Federal Contracts	—	2,369,119	—	—	2,369,119	—
Medicare Part D Subsidy	—	—	—	—	—	7,070
Licenses, Fees, and Permits	—	—	—	26,767	26,767	12,244
Sales	1,525,907	—	256	29,613	1,555,776	29,007
Leases and Rentals	—	—	—	3,819	3,819	60,934
Charges for Services	—	—	20,631	—	20,631	144,435
Cost Reimbursement/Miscellaneous	340	—	—	1,351	1,691	49,250
Total Operating Revenues	1,526,247	2,753,344	20,887	61,550	4,362,028	990,620
Operating Expenses:						
Cost of Goods Sold	26,601	—	—	21,208	47,809	23,675
Personal Service	14,120	—	102,746	13,563	130,429	101,417
Operations	93,819	—	19,628	20,227	133,674	117,762
Prizes Expense	1,062,490	—	—	—	1,062,490	—
Specific Programs	—	—	1,294	14,025	15,319	41,895
Insurance Benefits	—	—	—	—	—	607,091
Unemployment Benefits	—	3,155,342	—	—	3,155,342	—
Depreciation/Amortization	964	—	1,283	4,284	6,531	21,679
Other Charges	9,284	—	181	665	10,130	12,599
Total Operating Expenses	1,207,278	3,155,342	125,132	73,972	4,561,724	926,118
Operating Income (Loss)	318,969	(401,998)	(104,245)	(12,422)	(199,696)	64,502
Non-Operating Revenues (Expenses):						
Contributions and Intergovernmental	—	18,388	80,336	2,487	101,211	83
Interest Expense	—	—	—	24	24	(1,199)
Investment Earnings:						
Net Increase (Decrease) in the						
Fair Value of Investments	2,339	—	17	135	2,491	2,222
Interest	644	24,542	1,088	929	27,203	4,993
Penalties and Unclaimed Properties	—	—	1,151	—	1,151	—
Disposal of Capital Assets	58	—	(21)	323	360	58
Total Non-Operating Revenues (Expenses)	3,041	42,930	82,571	3,898	132,440	6,157
Income (Loss) Before Transfers	322,010	(359,068)	(21,674)	(8,524)	(67,256)	70,659
Transfers In (Note 17)	—	—	13,000	90	13,090	55
Transfers Out (Note 17)	(319,716)	(6,238)	—	(886)	(326,840)	(3,569)
Change in Net Position	2,294	(365,306)	(8,674)	(9,320)	(381,006)	67,145
Total Net Position - Beginning (Note 18)	(11,159)	1,118,534	(116,876)	100,322	1,090,821	300,464
Total Net Position - Ending (Note 19)	\$ (8,865)	\$ 753,228	\$ (125,550)	\$ 91,002	\$ 709,815	\$ 367,609
Total Net Change in Net Assets Reported Above					\$ (381,006)	
Consolidation Adjustment of Internal Services Activities Related to Enterprise Funds					809	
Change in Net Assets of Business-Type Activities					\$ (380,197)	

The notes to the financial statements are an integral part of this statement.

STATE OF MISSOURI
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2020
(In Thousands of Dollars)

	Business-Type Activities - Enterprise Funds					
	Major Funds				Totals	Governmental Activities Internal Service Funds
	State Lottery	Unemployment Compensation	Missouri Veterans' Homes	Non-Major Funds	June 30, 2020	
Cash Flows from Operating Activities:						
Receipts from Internal Customers and Users	\$ —	\$ 1,810	\$ 1	\$ 380	\$ 2,191	\$ 749,166
Receipts from External Customers and Users	1,512,311	2,720,303	20,485	60,228	4,313,327	195,948
Payments to Suppliers	(119,175)	—	(19,645)	(40,952)	(179,772)	(154,397)
Payments to Employees	(11,238)	—	(84,160)	(12,450)	(107,848)	(81,102)
Payments Made for Program Expense	(1,048,764)	(3,141,171)	(1,294)	(11,300)	(4,202,529)	(654,757)
Other Receipts	340	—	—	1,351	1,691	49,250
Other Payments	(9,284)	—	(181)	(665)	(10,130)	(12,599)
Net Cash Provided (Used) by Operating Activities	324,190	(419,058)	(84,794)	(3,408)	(183,070)	91,509
Cash Flows from Non-Capital Financing Activities:						
Loans Made to Outside Entities	—	—	—	32	32	—
Due to Other Funds	(13,275)	883	9	(13)	(12,396)	25,591
Due from Other Funds	—	—	—	122	122	(2,859)
Due from Component Units	—	—	—	—	—	(1)
Contributions and Intergovernmental Transfers to Other Funds	—	18,388	80,302	2,487	101,177	60
Transfers from Other Funds	(319,716)	(6,238)	—	(886)	(326,840)	(3,560)
Net Cash Provided (Used) by Non-Capital Financing Activities	(332,991)	13,033	93,311	1,832	(224,815)	19,277
Cash Flows from Capital and Related Financing Activities:						
Interest Expense	—	—	—	24	24	(1,199)
Purchases and Construction of Capital Assets	(967)	—	(291)	(3,086)	(4,344)	(7,347)
Capital Lease Downpayment/Obligations	—	—	—	—	—	(1,945)
Financed Purchase Downpayment/Obligations	—	—	(2)	—	(2)	(7,908)
Disposal of Capital Assets	58	—	—	74	132	164
Net Cash Provided (Used) by Capital and Related Financing Activities	(909)	—	(293)	(2,988)	(4,190)	(18,235)
Cash Flows from Investing Activities:						
Proceeds from Sales and Investment Maturities	12,307	—	—	14,024	26,331	2,118,281
Purchase of Investments	—	—	(304)	(2,474)	(2,778)	(2,112,843)
Interest and Dividends Received	692	24,542	1,092	995	27,321	5,160
Investment Fees	—	—	—	—	—	(141)
Penalties and Other Receipts	—	—	1,151	—	1,151	—
Net Cash Provided (Used) by Investing Activities	12,999	24,542	1,939	12,545	52,025	10,457
Net Increase (Decrease) in Cash	3,289	(381,483)	10,163	7,981	(360,050)	103,008
Cash and Cash Equivalents, Beginning of Year	31,328	1,045,912	1,917	33,833	1,112,990	93,510
Cash and Cash Equivalents, End of Year	\$ 34,617	\$ 664,429	\$ 12,080	\$ 41,814	\$ 752,940	\$ 196,518
Reconciliation of Operating Income (Loss) to Net Provided (Used) by Operating Activities:						
Operating Income (Loss)	\$ 318,969	\$ (401,998)	\$ (104,245)	\$ (12,422)	\$ (199,696)	\$ 64,502
Depreciation/Amortization Expense	964	—	1,283	4,284	6,531	21,679
Changes in Assets and Liabilities:						
Accounts Receivable	(13,782)	(31,231)	(408)	415	(45,006)	(1,232)
Inventories	—	—	195	(133)	62	(712)
Deferred Outflows of Resources	1,015	—	6,882	(536)	7,361	7,181
Prepaid Items	—	—	—	—	—	13
Accounts Payable	1,245	14,171	(212)	616	15,820	(12,261)
Accrued Payroll	13	—	(1,067)	145	(909)	95
Unearned Revenue	186	—	7	(6)	187	4,976
Grand Prize Winner Liability	13,726	—	—	—	13,726	—
Claims Liability	—	—	—	2,725	2,725	(5,771)
Compensated Absences	98	—	328	180	606	459
Net OPEB Liability	65	—	507	18	590	429
Net Pension Liability	1,785	—	12,706	1,308	15,799	12,892
Deferred Inflows of Resources	(94)	—	(770)	(2)	(866)	(741)
Net Cash Provided (Used) by Operating Activities	\$ 324,190	\$ (419,058)	\$ (84,794)	\$ (3,408)	\$ (183,070)	\$ 91,509
Non-Cash Financing and Investing Activities:						
Capital Lease and Financed Purchase Issuance	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 4,123
Capital Asset Donations	—	—	34	—	34	23
Increase (Decrease) in Fair Value of Investments	2,339	—	17	135	2,491	2,222
Net Non-Cash Financing and Investing Activities	\$ 2,339	\$ —	\$ 51	\$ 135	\$ 2,525	\$ 6,368

The notes to the financial statements are an integral part of this statement.



*The **Fiduciary Funds** account for assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs.*

Individual fund financial statements for pension (and other employee benefit) trust funds, private-purpose trust funds, and agency funds are presented as part of Supplementary Information.

STATE OF MISSOURI
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2020
(In Thousands of Dollars)

	Pension (and Other Employee Benefit) Trust Funds	Private-Purpose Trust Funds	Agency Funds
ASSETS			
Cash and Cash Equivalents (Note 3)	\$ 8,848	\$ 17,269	\$ 70,457
Investments at Fair Value (Note 3):			
U.S. Government Securities	5,410,519	486	595,386
U.S. Agency Sponsored Securities	—	9,691	1,894
Repurchase	1,050,695	—	—
Stocks	485,032	112	14
Bonds	1,386,494	—	—
International Equities	635	—	—
Mutual and Index Funds	1,393,865	—	—
Limited Partnership	4,589,154	—	—
Other Investments	1,920,661	3,670	718
Invested Securities Lending Collateral (Note 3)	108,568	—	—
Assets Held in Escheat	—	20,145	—
Receivables:			
Accounts Receivable	216,513	59	531,652
Interest Receivable	216,377	12	561
Due From Other Funds	25,641	—	—
Inventories	—	1	—
Prepaid Expenses	591	—	—
Capital Assets:			
Software in Progress	4,878	—	—
Land	351	—	—
Buildings	4,567	—	—
Equipment	1,586	93	—
Software	4,032	100	—
Accumulated Depreciation/Amortization	(7,562)	(173)	—
Total Capital Assets, Net	7,852	20	—
Total Assets	16,821,445	51,465	\$ 1,200,682
DEFERRED OUTFLOWS OF RESOURCES (Note 15)	943	392	\$ —
LIABILITIES			
Accounts Payable	350,159	1,049	\$ 32
Obligations under Repurchase Agreements	3,434,908	—	—
Accrued Payroll	—	23	—
Due to Other Funds	62	—	—
Due to Other Entities	—	—	1,172,982
Due to Individuals	—	—	27,668
Securities Lending Obligation (Note 3)	114,948	—	—
Unearned Revenue (Note 1)	5,835	—	—
Claims Liability	4,966	—	—
Compensated Absences	744	49	—
Net OPEB Liability	9,250	551	—
Net Pension Liability	—	1,548	—
Total Liabilities	3,920,872	3,220	\$ 1,200,682
DEFERRED INFLOWS OF RESOURCES (Note 15)	722	56	\$ —
Net Position Restricted for Pension Benefits, OPEB, Deferred Compensation, and Other Purposes	\$ 12,900,794	\$ 48,581	

The notes to the financial statements are an integral part of this statement.

STATE OF MISSOURI
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Fiscal Year Ended June 30, 2020
(In Thousands of Dollars)

	Pension (and Other Employee Benefit) Trust Funds	Private-Purpose Trust Funds
Additions:		
Contributions:		
Employer	\$ 759,306	\$ —
Plan Member	149,245	—
Other	112,117	—
Total Contributions	1,020,668	—
Investment Earnings:		
Increase (Decrease) in Appreciation of Assets	(351,265)	626
Interest and Dividends	303,274	492
Securities Lending Income	734	—
Other Income	586,620	—
Total Investment Earnings	539,363	1,118
Less Investment Expenses:		
Investment Activity Expense	(73,174)	—
Securities Lending Expense	(540)	—
Total Investment Expense	(73,714)	—
Net Investment Earnings (Loss)	465,649	1,118
Unclaimed Property	—	39,693
Cost Reimbursement/Miscellaneous	3,457	12,638
Total Additions	1,489,774	53,449
Deductions:		
Benefits	1,359,855	—
Administrative Expenses	19,301	2,486
Program Distributions	83,230	50,241
Inactive-vested Buyout Payments	245	—
Service Transfer Payments	3,784	—
Depreciation/Amortization	247	12
Total Deductions	1,466,662	52,739
Change in Net Position	23,112	710
Net Position - Beginning of Year (Note 18)	12,877,682	47,871
Net Position - End of Year	\$ 12,900,794	\$ 48,581

The notes to the financial statements are an integral part of this statement.



*The **Component Units** account for all transactions relating to legally separate entities which, for reporting purposes, are a part of the State.*

Component Unit Financial Statements

Major

College and Universities

Non-Major

Non-Major proprietary component unit statements are found in the combining fund financial statements as part of Supplementary Information.

**STATE OF MISSOURI
STATEMENT OF NET POSITION
COMPONENT UNITS
June 30, 2020
(In Thousands of Dollars)**

	College and Universities	Non-Major	Totals June 30, 2020
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 603,057	\$ 55,185	\$ 658,242
Investments	98,513	19,814	118,327
Invested Securities Lending Collateral	1,261	—	1,261
Receivables, Net	867,615	1,468	869,083
Inventories	56,282	1	56,283
Restricted Assets:			
Cash and Cash Equivalents	229,685	182	229,867
Investments	42,535	9,086	51,621
Receivables, Net	32,627	4,518	37,145
Deposits and Prepaid Expenses	34,593	593	35,186
Other Assets	1,215	—	1,215
Total Current Assets	1,967,383	90,847	2,058,230
Non-Current Assets:			
Investments	2,795,376	52,586	2,847,962
Receivables, Net	105,067	25,107	130,174
Restricted Assets:			
Cash and Cash Equivalents	26,617	8,289	34,906
Investments	1,691,576	3,666	1,695,242
Receivables, Net	1,125	21,305	22,430
Other Assets	12,826	—	12,826
Capital Assets, Net of Accumulated Depreciation/Amortization (Note 5)	5,592,100	62,698	5,654,798
Total Non-Current Assets	10,224,687	173,651	10,398,338
Total Assets	12,192,070	264,498	12,456,568
DEFERRED OUTFLOWS OF RESOURCES (Note 15)	696,935	836	697,771
LIABILITIES			
Current Liabilities:			
Accounts Payable and Accrued Liabilities	1,073,205	308	1,073,513
Due to Primary Government (Note 16)	—	11	11
Securities Lending Obligation	1,261	—	1,261
Unearned Revenue (Note 1)	144,192	—	144,192
Deposits	1,707	—	1,707
Claims Liability (Note 22)	46,867	—	46,867
Compensated Absences	76,317	90	76,407
Capital Lease Obligations (Note 6)	11,972	—	11,972
Bonds/Notes/Financed Purchases Payable (Note 12)	127,594	552	128,146
Total Current Liabilities	1,483,115	961	1,484,076
Non-Current Liabilities:			
Accounts Payable and Accrued Liabilities	73,750	—	73,750
Advance from Primary Government (Note 16)	—	108	108
Unearned Revenue (Note 1)	15,740	704	16,444
Deposits and Reserves	503	7,067	7,570
Claims Liability (Note 22)	46,347	—	46,347
Compensated Absences	40,606	75	40,681
Capital Lease Obligations (Note 6)	79,093	—	79,093
Asset Retirement Obligation (Note 24)	62,433	—	62,433
Bonds/Notes/Financed Purchases Payable (Note 12)	2,341,489	13,020	2,354,509
Net OPEB Liability	395,807	746	396,553
Net Pension Liability	2,096,881	3,445	2,100,326
Total Non-Current Liabilities	5,152,649	25,165	5,177,814
Total Liabilities	6,635,764	26,126	6,661,890
DEFERRED INFLOWS OF RESOURCES (Note 15)	174,193	576	174,769
NET POSITION			
Net Investment in Capital Assets	3,188,345	49,090	3,237,435
Restricted for:			
Expendable	623,750	—	623,750
Non-Expendable	1,313,405	—	1,313,405
Other Purposes	—	106,363	106,363
Unrestricted	953,548	83,179	1,036,727
Total Net Position	\$ 6,079,048	\$ 238,632	\$ 6,317,680

The notes to the financial statements are an integral part of this statement.

STATE OF MISSOURI
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION/STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Fiscal Year Ended June 30, 2020
(In Thousands of Dollars)

	College and Universities	Non-Major	Totals June 30, 2020	Adjustments	Statement of Activities
Revenues:					
Operating Revenues:					
Licenses, Fees, and Permits	\$ —	\$ 2,420	\$ 2,420	\$ —	\$ 2,420
Student Tuition and Fees (Net of Scholarship Allow.)	971,383	—	971,383	—	971,383
Sales and Services of Educational Departments	41,286	—	41,286	—	41,286
Auxiliary Enterprises	2,067,729	—	2,067,729	—	2,067,729
Leases and Rentals	—	5,395	5,395	—	5,395
Cost Reimbursement/Miscellaneous	104,874	225	105,099	57,771	162,870
Total Charges for Services					3,251,083
Federal Appropriations, Grants, and Contracts	224,018	—	224,018	240,098	464,116
State Grants and Contracts	118,823	—	118,823	672,188	791,011
Private Gifts, Grants, and Contracts	97,694	—	97,694	104,531	202,225
Additions to Endowments	1,056	—	1,056	47,954	49,010
Total Operating Grants and Contributions					1,506,362
Interest Revenue	—	1,648	1,648	(1,648)	
Total Operating Revenues	3,626,863	9,688	3,636,551	1,120,894	
Expenses:					
Operating Expenses:					
Personal Service	3,094,293	2,440	3,096,733	—	3,096,733
Operations	—	3,922	3,922	—	3,922
Specific Programs	—	3,060	3,060	—	3,060
Scholarships and Fellowships	183,511	—	183,511	—	183,511
Utilities	31,661	—	31,661	—	31,661
Supplies and Other Services	1,261,318	—	1,261,318	—	1,261,318
Contracted Services	30,845	—	30,845	—	30,845
Interest Expense	—	—	—	90,399	90,399
Depreciation/Amortization	326,452	2,267	328,719	—	328,719
Miscellaneous	30,083	114	30,197	2,260	32,457
Total Operating Expenses	4,958,163	11,803	4,969,966	92,659	5,062,625
Operating Income (Loss)	(1,331,300)	(2,115)	(1,333,415)	1,028,235	
Non-Operating Revenues (Expenses):					
Federal Appropriations, Grants, and Contracts	240,098	—	240,098	(240,098)	—
State Appropriations, Grants, and Contracts	672,188	—	672,188	(672,188)	—
Private Gifts, Grants, and Contracts	104,531	—	104,531	(104,531)	—
Contributions and Intergovernmental	—	2,630	2,630	—	2,630
Total Unrestricted Grants and Contributions					2,630
Investment Earnings:					
Increase (Decrease) in the Fair Value of Investments	(62)	290	228	—	228
Investment and Endowment Income (Loss)	56,313	—	56,313	—	56,313
Interest	—	2,304	2,304	1,648	3,952
Interest and Bond Related Expenses	(89,926)	(473)	(90,399)	90,399	—
Gain (Loss) on Sale of Capital Assets	(2,189)	—	(2,189)	2,189	—
Contributions to Others	—	(14)	(14)	—	(14)
Miscellaneous Revenues (Expenses)	57,771	(71)	57,700	(57,700)	—
Total Unrestricted Investment Earnings					60,479
Total Non-Operating Revenues (Expenses)	1,038,724	4,666	1,043,390	(980,281)	
Income Before Other Revenues (Expenses) Or Gains (Losses)	(292,576)	2,551	(290,025)	47,954	
State Capital Appropriations	64,204	—	64,204	—	64,204
Total Capital Grants and Contributions					64,204
Additions to Endowments	47,954	—	47,954	(47,954)	—
Change in Net Position	(180,418)	2,551	(177,867)	—	(177,867)
Net Position - Beginning of Year (Note 18)	6,259,466	236,081	6,495,547	—	6,495,547
Net Position - End of Year	\$ 6,079,048	\$ 238,632	\$ 6,317,680	\$ —	\$ 6,317,680

The notes to the financial statements are an integral part of this statement.



*The **Notes to the Financial Statements** provide a summary of significant accounting policies and other disclosures required for a fair presentation of the basic financial statements.*

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

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STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 1 - Significant Accounting Policies

A. Financial Statements and Reporting Entity

The accompanying financial statements of the State of Missouri (primary government) and its component units have been prepared in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB).

The financial statements include the departments, agencies, boards, commissions, and other organizational units over which the State has financial accountability. GASB set forth the following criteria in Statement No. 14, *The Financial Reporting Entity*, for determining financial accountability: appointment of a voting majority of an organization's governing body and either: 1) the ability to impose the State's will on the organization; or 2) the organization's ability to provide specific benefits to, or impose specific burdens on, the primary government. Where the State does not appoint a voting majority of the governing body, the entity would still be included if it is fiscally dependent on the State. Statement No. 39, *Determining Whether Certain Entities are Component Units*, added a requirement to include all entities whose relationship with the State would make it misleading to exclude it. Statement No. 61, *The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34*, improves financial reporting by amending GASB Statement No. 14, *The Financial Reporting Entity*, and Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, in blending component units: 1) if there is a financial benefit or burden relationship with the primary government; 2) management of the primary government has operational responsibility for the component unit's activities; and 3) if the total outstanding debt is expected to be repaid entirely or almost entirely with the resources of the primary government. GASB Statement No. 80, *Blending Requirements for Certain Component Units - an amendment of GASB Statement No. 14*, requires component units to be blended if they are incorporated as not-for-profit corporations and the primary government is the sole corporate member.

In addition to the legislative, executive, and judicial branches, the following organizations are included in these financial statements:

Component Units (Blended):

Blended component units are legally separate entities from the State, but are so intertwined with the State that they are, for all practical purposes, the same as the State. They are reported as part of the primary government and blended into the appropriate funds. The following component units are blended because they provide services entirely or almost entirely to the primary government:

Governmental Funds:

Board of Fund Commissioners – The Board was created by state law and is comprised of the Governor, Lieutenant Governor, Attorney General, State Treasurer, and the Commissioner of Administration. The Board's purpose is to issue, redeem, and cancel state general obligation bonds and perform other administrative activities related to state general obligation debt as assigned by law. Separate financial statements are not required or issued for the Board.

Board of Private Investigator and Private Fire Investigator Examiners – The Board was created by state law and is charged with the licensure and regulation of the practice of private investigators and private fire investigators in Missouri. The seven member board shall consist of three private investigators, two private fire investigators, and two public members, appointed by the Governor. The Board is appointed by the primary government. It is therefore considered a blended special revenue fund and shown in the financial statements as part of the primary government.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 1 - Significant Accounting Policies (cont.)

Coordinating Board for Early Childhood – The Board was created by state law within the Missouri Children's Services Commission. The Board's purpose is to develop a comprehensive statewide long-range strategic plan for a cohesive early childhood system, and to work with public and private entities for the purpose of promoting and improving the development of Missouri's children from birth through age five. The 17 member Board is composed of representatives from the Governor's Office; the following departments: Health and Senior Services, Mental Health, Social Services, and Elementary and Secondary Education; the judiciary; the Family and Community Trust Board; the Head Start Program; and nine members appointed by the Governor. The majority of the board members are appointed by the primary government and, therefore, separate financial statements are not required for the Board.

Missouri State Penitentiary Redevelopment Commission – The Commission was established to coordinate the planning and redevelopment of the old Jefferson City Correctional Center. The ten member commission consists of three members appointed by the Jefferson City mayor, three members appointed by the Cole County Commission, and four members appointed by the Governor. The majority of the board members are appointed by the primary government. Therefore, it is considered a blended special revenue fund and is shown in the financial statements as part of the primary government.

Internal Service Funds:

Board of Public Buildings – This is reported with the State Facility Maintenance and Operation Fund. The Board was created by state law and its governing body is made up of the Governor, the Lieutenant Governor, and the Attorney General. Its purpose is to provide state buildings by issuing revenue bonds and to supervise the operations of these facilities. All construction contracts must be approved by the Division of Facilities Management, Design and Construction, and its projects must be approved by the General Assembly. The Board can require state agencies to occupy its projects. The General Assembly appropriates to the Board, on behalf of the state agencies, amounts sufficient to pay the principal and interest on the bonds and pay the costs of operations.

Conservation Employees' Insurance Plan – The Plan provides health and life insurance coverage to eligible employees and retirees of the Missouri Department of Conservation. The Plan is administered by a five member board of trustees made up of three members of the Plan appointed by the Conservation Commission which consist of two Conservation employees and Division Chief, the Chief Financial Officer, and the Human Resources Division Chief. Copies of the Plan's financial statements may be requested from:

Missouri Department of Conservation
P.O. Box 180
Jefferson City, Missouri 65102

Transportation Self-Insurance Plan – The Plan provides fleet vehicle liability, workers' compensation, and general liability insurance. The Plan is administered by the Missouri Department of Transportation. Additional information may be requested from:

Missouri Department of Transportation
Financial Services Division
P.O. Box 270
Jefferson City, Missouri 65102

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 1 - Significant Accounting Policies (cont.)

Missouri State Employee's Insurance Plan – The Plan was created to provide basic life insurance to eligible members and is administered through the Missouri State Employees' Retirement System (MOSERS). Death benefits, optional life insurance, and long-term disability benefits are also provided by the Plan for certain members. Copies of the System's financial statements may be requested from:

Missouri State Employees' Retirement System
P.O. Box 209
Jefferson City, Missouri 65102-0209

Missouri Consolidated Health Care Plan (MCHCP) – The Plan was created by state law to provide medical benefits to its members and is administered by a board of trustees. The Board consists of two members of the Senate; two members of the House; three members appointed by the Governor; the Director of the Department of Health and Senior Services; the Director of the Department of Commerce and Insurance; the Commissioner of Administration; two members of the system who are current employees; and one member of the system who is a retiree. The management of MCHCP is the responsibility of the Executive Director who is appointed by the Board. Copies of the Plan's financial statements may be requested from:

Missouri Consolidated Health Care Plan
P.O. Box 104355
832 Weathered Rock Court
Jefferson City, Missouri 65110-4355

MoDOT/MSHP Medical and Life Insurance Plan – The Plan provides health and life insurance coverage to eligible employees, retirees, and their dependents of the Missouri Department of Transportation (MoDOT) and the Missouri State Highway Patrol (MSHP). The Plan is administered by a board of trustees consisting of four active MoDOT employees, one retired MoDOT employee appointed by the Director of MoDOT, two active MSHP employees, and one retired MSHP employee appointed by the Superintendent of MSHP. Additional information may be requested from:

Missouri Department of Transportation
Financial Services Division
P.O. Box 270
Jefferson City, Missouri 65102

Pension (and other employee benefit) trust funds:

Missouri State Employees' Retirement System (MOSERS) – The System was created by state law and provides retirement, survivor, and disability benefits to its members and is administered by a board of trustees. The Board consists of two members of the Senate, two members of the House, two members appointed by the Governor, three members elected by the System's members, the State Treasurer, and the Commissioner of Administration. The management of MOSERS is the responsibility of the Executive Director who is appointed by the Board. The MOSERS Board of Trustees also oversees the State's Deferred Compensation Plan which is administered by a third party. Copies of the System's financial statements may be requested from:

Missouri State Employees' Retirement System
P.O. Box 209
Jefferson City, Missouri 65102-0209

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 1 - Significant Accounting Policies (cont.)

Missouri Department of Transportation and Highway Patrol Employees' Retirement System (MPERS) – The System provides retirement, survivor, and disability benefits to qualified employees of the Missouri Department of Transportation, uniformed and non-uniformed members of the Missouri State Highway Patrol, and MPERS staff. The System is administered by a board of trustees consisting of three members of the Missouri Highways and Transportation Commission, the Director of the Missouri Department of Transportation, the Superintendent of the Missouri State Highway Patrol, one member of the Senate, one member of the House, one member elected by MoDOT employees, one member elected by the Missouri State Highway Patrol employees, one retired member elected by retired MoDOT employees, and one retired member elected by retired Missouri State Highway Patrol employees. Copies of the System's financial statements may be requested from:

Missouri Department of Transportation and
Highway Patrol Employees' Retirement System
P.O. Box 1930
Jefferson City, Missouri 65102-1930

Missouri Consolidated Health Care Plan (MCHCP) State Retiree Welfare Benefit Trust – The Trust was established on June 27, 2008, to provide health and welfare benefits for the exclusive benefit of current and future retired employees of the State and their dependents who meet eligibility requirements, except those covered by other State sponsored post-employment benefit plans. The Trust is administered by the MCHCP board of trustees, which also administers the benefits for the active participants of the Plan. The net position and activity related to active participants are reported in an internal service fund. Copies of the Plan's financial statements may be requested from:

Missouri Consolidated Health Care Plan
P.O. Box 104355
832 Weathered Rock Court
Jefferson City, Missouri 65110-4355

Missouri State Public Employees' Deferred Compensation Plan – The Missouri State Public Employees' Deferred Compensation Plan is administered by ICMA-RC and oversight of the Plan is provided by the MOSERS board of trustees. Under this Plan, employees are permitted to defer a portion of their current salary until future years. In addition, eligible employees have the opportunity to participate in the Missouri State Employees' Deferred Compensation Incentive Plan. Under this Plan, the State contributes \$25, \$30, or \$35 per month on behalf of any employee who contributes at least that amount to the Missouri State Public Employees' Deferred Compensation Plan and who has been an employee of the State for at least one year. However, due to budget constraints, the State's contribution amount was suspended in March 2010. Copies of financial statements for both Plans may be requested from:

Plan Administrator
c/o MOSERS
P.O. Box 209
Jefferson City, Missouri 65102-0209

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 1 - Significant Accounting Policies (cont.)

Component Units (Discretely Presented):

Discretely presented component units are legally separate entities for which the State is financially accountable. The financial data for these entities is reported separately from the financial data of the primary government.

Major

College and Universities - The Coordinating Board for Higher Education has certain responsibilities for these institutions and they receive State support. Following are the public college and universities included in the financial statements:

Harris-Stowe State University
3026 Laclede Avenue
St. Louis, Missouri 63103

Lincoln University
820 Chestnut Street
Jefferson City, Missouri 65102

Missouri Southern State University
3950 East Newman Road
Joplin, Missouri 64801-1595

Missouri State University
901 South National Avenue, Room 119
Springfield, Missouri 65897

Missouri Western State University
4525 Downs Drive
St. Joseph, Missouri 64507

Northwest Missouri State University
107 Administration Building
800 University Drive
Maryville, Missouri 64468-6001

Southeast Missouri State University
One University Plaza, Mail Stop 3200
Cape Girardeau, Missouri 63701

State Technical College of Missouri
One Technology Drive
Linn, Missouri 65051

Truman State University
Business Office
100 East Normal
Kirksville, Missouri 63501

University of Central Missouri
316 Administration Building
Warrensburg, Missouri 64093

University of Missouri System
118 University Hall
Columbia, Missouri 65211

Non-Major

Missouri Development Finance Board - The Board was created by state law as an independent, self-supporting, body corporate and politic to promote economic development of the State and was created within the Department of Economic Development. The Board is empowered to issue taxable, tax-exempt, and public purpose infrastructure industrial revenue bonds or notes; provide loans or loan guarantees to eligible businesses; provide loans and grants to political subdivisions to fund public infrastructure improvements; and issue tax credits against certain state income taxes in exchange for contributions made to the Board. The twelve member board is made up of the Lieutenant Governor and the Directors of the Department of Economic Development, the Department of Natural Resources, and the Department of Agriculture, who serve as ex-officio voting members, and eight members appointed by the Governor and confirmed by the Senate. Copies of the Board's financial statements may be requested from:

Missouri Development Finance Board
Governor Office Building
200 Madison Street, Suite 1000
Jefferson City, Missouri 65102

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 1 - Significant Accounting Policies (cont.)

Missouri Agricultural and Small Business Development Authority - The Authority was created by state law and is authorized to issue bonds to finance agricultural and small business development loans for property acquisitions/renovations and pollution control facilities throughout the State. If for any reason, the Authority ceases to exist, all rights and properties of the Authority will pass to the State. Its governing body consists of seven members appointed by the Governor with the advice and consent of the Senate. Copies of the Authority's financial statements may be requested from:

Missouri Agricultural and Small
Business Development Authority
P.O. Box 630
1616 Missouri Boulevard
Jefferson City, Missouri 65102

Missouri Transportation Finance Corporation - The Corporation is a not-for-profit corporation organized under the Missouri Nonprofit Corporation Law. The Corporation is financed by federal highway and transit dollars, plus state and local matching funds. It is authorized to issue revenue bonds. The Corporation provides loans to assist public and private entities to fund highway and transportation projects throughout the State. Missouri Transportation Finance Corporation's board determines which applicants are extended loans. Copies of the Corporation's financial statements may be requested from:

Missouri Transportation Finance
Corporation
P.O. Box 270
105 West Capitol Avenue
Jefferson City, Missouri 65102

Missouri Wine and Grape Board - The Board was created by state law to further growth and development of the grape growing industry in Missouri and foster the expansion of the grape market for Missouri grapes. The eleven member board consists of seven members representing the grape and wine industry, food service industry, or media marketing industry. The four other members include the director of the Department of Agriculture and the presidents of the Missouri Grape Growers Association, the Missouri Vintners Association, and the Missouri Wine Marketing and Research Council. Copies of the Board's annual report may be requested from:

Missouri Wine and Grape Board
P.O. Box 630
1616 Missouri Boulevard
Jefferson City, Missouri 65102

State Environmental Improvement and Energy Resources Authority - The Authority was created by state law and is authorized to finance, acquire, construct, and equip projects to reduce, prevent, and control pollution and develop the energy resources of the State. The Authority is governed by a five-member board appointed by the Governor with the advice and consent of the Senate. Copies of the Authority's annual report may be requested from:

State Environmental Improvement and
Energy Resources Authority
425 Madison Street
Jefferson City, Missouri 65101

Related Organizations

Related organizations are excluded from the financial reporting entity because the State's accountability does not extend beyond appointing a voting majority of the organization's board members. Related organizations of the State of Missouri include:

Missouri Health and Educational Facilities Authority - finances health and educational facilities.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 1 - Significant Accounting Policies (cont.)

Missouri Higher Education Loan Authority – provides a secondary market for loans made under the Federal Family Education Loan Program.

Missouri Housing Development Commission – finances the purchase, development or rehabilitation of affordable housing and funds housing assistance.

Missouri Technology Corporation – promotes the modernization of businesses through the development of science and technology applications.

Missouri Public Entity Risk Management Fund – provides liability protection to participating public entities, their officials, and employees.

Jackson County Sports Complex Authority – responsible for construction, operation, and financing of the Jackson County Sports Complex.

Kansas City Regional Sports Complex Authority – responsible for the study and review of all current major sports leagues, clubs, or franchises in Kansas City.

St. Charles County Convention and Sports Facility Authority – responsible for planning, constructing, and managing convention and sports facilities in the St. Charles area.

Missouri Cotton Growers' Organization – organized for boll weevil eradication.

Universal Service Board – organized to ensure just, reasonable, and affordable rates for comparable essential local telecommunication services throughout the State.

Interstate Commission for Adult Offender Supervision – responsible for promoting public safety and protecting the rights of victims through the control and regulation of the interstate movement of adults placed under community supervision.

Board of Trustees of the Missouri Mesothelioma Risk Management Fund – provides coverage of liabilities for participating employers relating to mesothelioma awards.

P-20 Council – organized to create a more efficient and effective education system that more adequately prepares students for the challenges of entering the workforce.

Missouri Propane Safety Commission – responsible for developing comprehensive plans and programs for the prevention, control, and abatement of propane-related accidents in Missouri.

Missouri Family Trust Board of Trustees – provides trust services for persons with disabilities.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements:

The government-wide financial statements focus on the government as a whole. The Statement of Net Position and Statement of Activities report information on all non-fiduciary activities of the primary government and its component units. Primary government activities are distinguished between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Governmental activities include governmental type funds and internal service funds. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services and consist of enterprise funds.

The Statement of Net Position presents the reporting entity's non-fiduciary assets, deferred outflows, liabilities, and deferred inflows with the difference reported as net position.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 1 - Significant Accounting Policies (cont.)

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable within a specific function. Indirect costs, such as depreciation/amortization expense, are included in the direct expenses reported for individual functions. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not meeting the definition of program revenues are instead reported as general revenues.

The government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recognized when incurred. Fiduciary funds have been excluded from the government-wide financial statements because, by definition, the resources of these funds cannot be used to support government operations. Generally, interfund transactions have also been eliminated. Some interfund transactions, such as the exchange of services, were not eliminated because doing so would mistakenly understate both expenses of the buyer and revenues of the seller.

Fund Financial Statements:

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though fiduciary funds are excluded from the government-wide statements. For governmental and proprietary fund financial statements, the emphasis is on major individual governmental and enterprise funds, with each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds. Internal service funds are also aggregated and reported in a separate column on the proprietary fund financial statements.

The governmental fund financial statements are presented using the current financial resources measurement focus and modified accrual basis of accounting. With the current financial resources measurement focus, only current assets and current liabilities are included on the balance sheet. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to pay current period liabilities. Operating statements of governmental funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in fund balance. Material revenues susceptible to accrual include federal grants and sales and income taxes. Expenditures are recognized when the related fund liability is incurred except for the following:

- Principal and interest on general long-term debt is recorded as an expenditure when due.
- Compensated absences (accumulated vacation and compensatory time) and sick pay are recorded as expenditures when paid.
- Inventories are reported as expenditures when purchased, except for the Missouri Road Fund, which updates inventory perpetually under the consumption method.

The proprietary, pension (and other employee benefit) trust, and private-purpose trust fund financial statements are presented using the economic resources measurement focus and accrual basis of accounting. With the economic resources measurement focus, assets, deferred outflows, liabilities, and deferred inflows associated with the operation of these funds are included on the Statement of Net Position. Under the accrual basis of accounting, revenues are recognized in the period earned and expenses are recognized in the period incurred. Proprietary fund-type operating statements present revenues and expenses in total net position. Operating revenues and expenses in proprietary funds are classified as those activities that make up the primary ongoing operations associated with those funds. Non-operating revenues and expenses in proprietary funds are classified as those activities that are deemed incidental or unusual for those funds.

Agency funds are custodial in nature and do not present results of operations or have a measurement focus. The agency fund financial statements are presented on the accrual basis of accounting.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 1 - Significant Accounting Policies (cont.)

The discretely presented component unit financial statements are presented using the economic resources measurement focus and accrual basis of accounting with the following exception in regard to the college and universities. Revenues and related expenditures in connection with the summer sessions in progress at June 30 are deferred at that date.

The State reports the following major funds categories:

General Fund – accounts for all current financial resources not required by law or administrative action to be accounted for in another fund. Major revenues include contributions and taxes.

Public Education – provides general and special education needs of the State and other related areas such as library services and student loans. Major revenues include contributions and taxes.

Conservation and Environmental Protection – provides for the preservation of the State's wildlife and environment. Major revenues include contributions, taxes and licenses, fees, and permits.

Missouri Road Fund – accounts for revenues from highway users' fees, federal reimbursements for highway projects, and bond proceeds to be used for costs of constructing and maintaining an adequate state highway system. Major revenues are from contributions.

State Lottery – accounts for proceeds from the sale of lottery tickets and all other moneys credited to this fund. A minimum of 45% of the moneys are used for prizes. Major revenues are from sales of lottery tickets.

Unemployment Compensation – accounts for contributions, payments, and federal loans collected under the provisions of the Unemployment Compensation Law to pay benefits. Major revenues include federal and employer contributions.

Missouri Veterans' Homes - accounts for fees to provide services for persons confined to one of the veterans' homes. Major revenues are from contributions and fees from services provided.

C. Basis of Presentation

The State's financial practices are based upon fund accounting concepts. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and fund balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The accompanying financial statements are structured into three categories of funds and discretely presented component units:

Primary Government:

Governmental Funds include the General Fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. These funds account for the revenues and expenditures, capital outlay, and certain debt service of the State.

Proprietary Funds include enterprise funds and internal service funds. These funds account for the cost of certain services provided by the State.

Fiduciary Funds include pension (and other employee benefit) trust funds, private-purpose trust funds, and agency funds. These funds account for assets held by the State in a trustee capacity or as an agent for individuals, other governments, and other entities.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 1 - Significant Accounting Policies (cont.)

Discretely Presented Component Units:

Major

College and Universities account for moneys from student tuition and fees, federal and state grants, debt proceeds, gifts and contributions, state appropriations, investments, and endowments. Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position are accounted for on the Statement of Net Position. Revenues, expenses, gains, and losses are reported on the Statement of Revenues, Expenses, and Changes in Net Position/Statement of Activities.

Non-Major

Non-Major Component Units account for moneys from bond proceeds, loans, contributions, gifts, grants, and other revenue sources. Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position are accounted for on the Statement of Net Position. Revenues, expenses, gains, and losses are reported on the Statement of Revenues, Expenses, and Changes in Net Position/Statement of Activities.

D. Cash and Cash Equivalents

For reporting purposes, cash and cash equivalents include bank accounts, petty cash, and all investments with an original maturity of 92 days or less, such as certificates of deposit, money market certificates, and repurchase agreements. Cash and cash equivalents on the Proprietary Funds Statement of Cash Flows are also reported under this definition. This definition excludes Fiduciary funds. Cash balances of most state funds are pooled and invested by the State Treasurer (see *Note 3*).

E. Investments

These are long-term investments with an original maturity greater than 92 days, which are expected to be held to maturity and redeemed at face value. The majority of investments are reported in pension (and other employee benefit) trust funds, however, investments are held in all fund types. Repurchase agreements held by the State Treasurer's Office are reported at amortized cost. The Missouri State Public Employees' Deferred Compensation Plan and the Missouri State Public Employees' Deferred Compensation Incentive Plan report their Stable Value Funds at contract value. The Missouri State Employees' Retirement System reports their cash equivalents at cost plus accrued interest. All other investments of the State are reported at fair value.

There are multiple funds that have income from investments which are directed to the General Fund. These funds consist of special revenue, enterprise, internal service, private-purpose, and agency funds.

F. Interfund Receivables/Payables

The State makes various transactions between funds or between the primary government and component units to distribute interest earnings, finance operations, provide services, and acquire capital assets. These receivables at June 30 are classified as "due from other funds" or "due from primary government/component units" on the Balance Sheet and Statement of Net Position. Payables are classified as "due to other funds" or "due to primary government/component units" on the Balance Sheet and Statement of Net Position (see *Note 16*). These receivables/payables are due within one year. Any receivables/payables that are due to and due from an enterprise fund are eliminated on the face of the Proprietary Funds Statement of Net Position. If any receivables/payables that remain after this elimination are both in the same activity (Governmental), they are eliminated at the Government-Wide Statement of Net Position. Interfund receivables/payables between the primary government and the component units or the fiduciary funds are reclassified as accounts receivable/payable at the government-wide level. Any remaining interfund receivables/payables are reported as internal balances on the Government-Wide Statement of Net Position.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 1 - Significant Accounting Policies (cont.)

G. Advances to/from Other Funds

Long-term interfund receivables are classified as “advances to other funds” or “advances to primary government/component units” on the Balance Sheet and Statement of Net Position. Long-term interfund payables are classified as “advances from other funds” or “advances from primary government/component units” on the Balance Sheet and Statement of Net Position (see *Note 16*). These receivables/payables are eliminated if both the receivable and payable are in the same activity (Governmental). Advances to/from that are between the primary government and the component units are reclassified as accounts receivable/payable at the government-wide level. Any remaining long-term interfund receivables/payables are reported as internal balances on the Government-Wide Statement of Net Position.

H. Inventories

Inventories in the governmental funds consist of expendable supplies held for consumption, the cost of which is recorded as an expenditure at the time of purchase, except for the Missouri Road Fund, which updates inventory perpetually under the consumption method. Inventory balances for governmental funds are shown in the nonspendable fund balance classification. Inventories in the proprietary funds consist of both expendable supplies held for consumption and the cost of goods held for resale, the cost of which is recorded as an expense as they are used. Inventories are valued at cost using various methods such as moving average; weighted average; and first-in, first-out.

I. Capital Assets

Capital assets, which include construction in progress, software in progress, infrastructure in progress, land, land improvements, permanent and temporary easements, buildings and improvements, equipment, software, trademarks, and infrastructure assets, are valued at historical cost or estimated historical cost if actual historical cost is not available. The estimate of historical cost was based on current appraised value indexed to the date of acquisition. Donated capital assets are reported at estimated acquisition value at the time received. Capital assets acquired through lease agreements and financed purchases are capitalized at the inception of the agreement (see *Notes 5,6 and 12*).

Infrastructure assets (including highways, bridges, streets and sidewalks, drainage systems, lighting systems, and similar items) are capitalized. Interest costs incurred during construction of capital assets are not capitalized.

The capitalization threshold for all capital assets is as follows: land improvements – \$15,000, buildings and improvements – \$15,000, software and trademarks – \$5,000, and equipment – \$1,000. No dollar threshold is set for land, easements, or infrastructure.

Capital assets are depreciated/amortized using the straight-line method of depreciation/amortization over the following useful lives: buildings – 40 to 50 years, land improvements and building improvements – 15 to 20 years, temporary easements – term of easement, equipment – 2 to 5 years, software – 3 to 5 years, trademarks – 10 years, and infrastructure – 12 to 50 years. Construction in progress, software in progress, infrastructure in progress, land, and permanent easements are not depreciated/amortized.

Most works of art and historical treasures are not capitalized or depreciated/amortized. The State’s non-capitalized collections include the historical artifacts at the various state museums and historical sites, monuments, and other art throughout the capitol grounds. Assets that were previously capitalized continue to be reported in the government-wide financial statements.

Component unit capital assets are stated at cost and are depreciated/amortized using the straight-line method of depreciation/amortization over the following useful lives: buildings – 40 years, land improvements and building improvements – 20 years, equipment – 5 to 15 years, and software – 3 to 5 years.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 1 - Significant Accounting Policies (cont.)

J. Deferred Outflow of Resources and Deferred Inflow of Resources

In addition to assets, the Statement of Net Position/Balance Sheet may report a separate line item for deferred outflows of resources. Deferred outflows of resources consist of the decrease of net position by the State that is applicable to a future reporting period and will not be recognized as outflow of resources (expense/expenditure) until then.

In addition to liabilities, the Statement of Net Position/Balance Sheet may report a separate line item for deferred inflows of resources. Deferred inflows of resources consist of the increase of net position by the State that is applicable to a future reporting period and will not be recognized as inflow of resources (revenue) until then.

K. Unearned Revenues

Unearned revenues are amounts collected in advance of the year in which earned.

L. Long-Term Debt

Long-term liabilities that will be financed from governmental funds are not reported on the fund financial statements. However, the long-term liabilities are reported on the government-wide financial statements. The reconciliation between fund financial statements and government-wide financial statements includes a line item for the long-term liabilities of governmental funds. These long-term liabilities include the following:

1. Due to Other Entities includes outstanding principal on advances from other governments and contractual obligations to other governments. The expenditures are recorded in the appropriate governmental funds when the liability is paid (see *Note 11*).
2. Outstanding principal for general obligation debt. The expenditure for payment of principal and interest for general obligation debt is recorded in the debt service funds when paid (see *Note 12*).
3. Outstanding principal for bonds issued by the Board of Public Buildings, bonds issued by the Health and Educational Facilities Authority, the Regional Convention and Sports Complex Authority, the Missouri Development Finance Board, and the State Road Bonds issued by the Missouri Highways and Transportation Commission. The expenditure for payment of principal and interest for these bonds is recorded in the appropriate governmental funds when paid (see *Note 12*).
4. Bond premiums are deferred and amortized over the life of the bonds using the effective interest rate method in the government-wide financial statements. Bonds payable are reported net of the applicable bond premium.

In the fund financial statements, governmental fund types recognize bond premiums during the current period. Premiums on debt issuances are reported as other financing sources (see *Note 11*).

5. Obligations under leases and financed purchases reported include the present value of net minimum future lease payments, which will be paid from the General Fund, various special revenue funds, proprietary funds, and the Missouri Road Fund (see *Notes 6, 11, and 12*).
6. Pollution remediation liabilities are measured based on the pollution remediation outlays expected to be incurred to settle those liabilities. These liabilities include all remediation work that the State expects to perform, including work expected to be performed for other responsible parties or potentially responsible parties, whether or not the State is required to do that work. For goods or services used for pollution remediation activities, amounts that are normally expected to be liquidated with expendable available financial resources are recognized as liabilities upon receipt of those goods and services (see *Note 11 and 23*).

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 1 - Significant Accounting Policies (cont.)

7. Asset Retirement Obligations are measured based on the best estimate of the current value of outlays expected to be incurred. These liabilities include all legally enforceable amounts associated with the future retirement of a tangible capital asset. Liabilities and expenditures are recognized for goods and services used for asset retirement activities upon receipt of those goods and services (see *Note 24*).
8. Compensated absences include accumulated unpaid vacation and compensatory time accruals and related employer payroll taxes. These amounts are not accrued in the governmental funds, but are recorded as expenditures when paid (see *Note 11*).

Vacation leave is accumulated at a rate of 10 to 14 hours per month depending on the number of years of employment. Accumulated vacation leave cannot exceed twice the number of vacation hours earned annually. Compensatory time is accumulated as earned by an individual employee.

Sick leave is accumulated at a rate of 10 hours per month with no limit to the amount which can be accumulated. Accumulated sick leave is not paid upon employee termination and does not represent a liability of the State. However, unused sick leave may be converted to additional credited service upon retirement (usable only for benefit computation, not eligibility).

9. Claims and contingent liabilities include estimates of the risk of loss related to tort liability, general liability, motor vehicle liability, contractor liability, and injuries to employees. These liabilities are reported when it is probable that a loss has occurred and the amount of loss can be reasonably estimated. These losses include an estimate of claims that have been incurred, but not reported. Expenditures are recorded in the fund from which the liability is paid (see Notes 11, 22, and 25).
10. The State provides postemployment health care (OPEB) and life insurance benefits to the majority of employees who either retire from the State or receive long-term disability benefits. These benefits are administered by the Missouri Consolidated Health Care Plan (MCHCP), the Missouri State Employees' Retirement System (MOSERS), the MoDOT/MSHP Medical and Life Insurance Plan (MHPML), and the Conservation Employees' Insurance Plan (CEIP). MCHCP is a cost-sharing multiple-employer defined benefit plan, while MHPML and CEIP are single-employer defined benefit plans. Health care benefits and MOSERS life insurance benefits are funded through both employer and employee contributions. The University of Missouri's OPEB plan is a single-employer defined benefit plan for all qualified employees.

For the purposes of measuring the total/net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position and additions to/deductions from have been recognized on the same basis as they are reported by the plans. Employer contributions are recognized as revenue and reported when due and payable. Benefits are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value (see *Note 8*).

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 1 - Significant Accounting Policies (cont.)

11. The State has two major retirement systems which cover substantially all State employees and a retirement plan for University of Missouri employees. These systems are the Missouri State Employees' Retirement System (MOSERS) and the Missouri Department of Transportation and Highway Patrol Employees' Retirement System (MPERS). The Missouri State Employees' Plan (MSEP) is a cost-sharing multiple employer defined benefit public employee retirement plan administered by MOSERS. MOSERS also administers the Judicial Plan, a single-employer defined benefit public employee retirement plan. MPERS is a single-employer defined benefit public employee retirement plan. The University of Missouri Retirement, Disability, and Death Benefit Plan is a single-employer defined benefit plan for all qualified employees.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value (see *Note 7*).

Long-term liabilities of all proprietary, pension (and other employee benefit) trust, and private-purpose trust funds are accounted for in the respective funds.

M. Net Position and Fund Balance

The difference between fund assets, deferred outflows, liabilities, and deferred inflows is reported as "Net Position" on the government-wide, proprietary, fiduciary, and component unit fund statements and "Fund Balance" on the governmental fund financial statements.

Net Position is reported in three categories:

Net Investment in Capital Assets – An account used to segregate the portion of net position attributable to capital assets and related debt. It consists of capital assets, net of accumulated depreciation/amortization and reduced by outstanding balances of bonds, notes, and other debt that are attributed to acquisition, construction, or improvement of those assets.

Restricted Net Position – An account used to segregate the portion of net position that have constraints on their use, which are either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through enabling legislation.

Enabling legislation authorizes the State to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. At June 30, 2020, net position restricted by enabling legislation equaled \$592,360,000 for governmental activities.

Unrestricted Net Position – An account used to segregate the portion of net position that does not meet the definition of the two preceding categories.

When both restricted and unrestricted resources are available for use, generally the State uses restricted resources first, then unrestricted resources as they are needed. However, there may be instances in which restricted funds may only be spent in proportion to unrestricted funds spent.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 1 - Significant Accounting Policies (cont.)

Governmental Fund Balance Classifications

The State's fund balances are classified as:

Nonspendable – Amounts that are not expected to be converted to cash or amounts that are legally or contractually required to be maintained intact.

Restricted – Amounts that are restricted for specific purpose due to constraints that are externally imposed by creditors, grantors, contributors, laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that can only be used for specific purposes pursuant to constraints imposed by a formal action of the legislature. Committed amounts cannot be used for other purposes unless the General Assembly passes legislation to remove the restraints.

Assigned – Amounts that are constrained by the legislature's intent to be used for a specific purpose, but do not meet the criteria for restricted or committed. The constraint for assigned fund balance is established by the Revised Statutes of the State of Missouri.

Unassigned – Amounts that do not meet the criteria of any of the classifications listed above.

Negative Fund Balance

A negative fund balance is prohibited in all fund balance classifications except Unassigned. When a negative fund balance exists, the shortfall would be covered by the next fund balance classification for that specific purpose.

N. Interfund Transactions

During the fiscal year, the State incurs various transactions between funds, including expenditures and transfers of resources to distribute interest earnings, finance operations, provide services, service debt, and acquire capital assets. Interfund transactions consist of these three types:

1. Transactions that would be treated as revenues or expenditures/expenses, if they involved organizations external to the State, are similarly treated when involving other funds of the State. Major transactions that fall into this category include payments to internal service funds from other funds for services rendered and to agency funds for contributions for employee benefits.
2. Transactions that reimburse another fund for an expense reduce the expenses of the fund that is being reimbursed and increase the expenses for the fund doing the reimbursement. Therefore, they are not shown on the face of the statements.
3. Operating subsidies and transfers from funds receiving revenues to funds through which the resources are to be expended are classified as transfers (see *Note 17*). These transactions are eliminated on the face of the financial statements if the transfer in and transfer out are either both in governmental funds or both in enterprise funds. Of the remaining transfers, any transfers in and transfers out that are within the governmental activities are eliminated at the Government-Wide Statement of Activities.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 1 - Significant Accounting Policies (cont.)

O. Property Taxes

Presently there is a state property tax of three cents on each hundred dollars assessed valuation on all real estate and personal property. The tax collected is deposited into the Blind Pension Fund, which is a component of social assistance.

Property taxes in Missouri are levied by October 31 of each year on assessed valuation as of January 1 of that year. Property taxes are due and payable by December 31 and penalties on unpaid taxes are imposed after that date. Assessed values are established by each county assessor's office and are calculated as a percent of market value except for agricultural land which is calculated on productive capability. The percentage for real property varies according to use: residential at 19%, commercial at 32%, and agricultural at 12%. Personal property is assessed according to type with the majority at 33 1/3% of market value.

Note 2 - Reporting Changes and Classifications

The State of Missouri implemented the following new accounting standards issued by the Governmental Accounting Standards Board (GASB) for the fiscal year ending June 30, 2020:

- GASB 84, *Fiduciary Activities*, changes the definition and reporting of fiduciary activities. The State as a whole plans to implement this statement during fiscal year 2021. However, one of the discretely presented component units, the University of Missouri, and the department-wide financial statements provided by the Missouri Department of Transportation for the Missouri Road Fund early implemented during fiscal year 2020. Please reference the separately presented audited financial statements of these entities for more information.
- A portion of GASB Statement No. 92, *Omnibus 2020*, which addresses the following:
 - When accounting for risk financing and insurance-related activities of public entity risk pools, amounts that (a) are recoverable from reinsurers or excess insurers and (b) relate to paid claims and claim adjustment expenses may be reported as reductions of expenses but are not required to be.
 - The terms derivative and derivatives in National Council on Governmental Accounting and GASB pronouncements should be replaced with derivative instrument and derivative instruments, respectively.

Implementation of this statement did not have any impact on the financial statements.

- GASB Statement 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, extended the effective dates of some of the GASB pronouncements that were scheduled to be implemented for Fiscal Year 2020. Therefore, several GASB statements that were intended to be implemented during fiscal year 2020 will not be implemented until fiscal year 2021.
- A portion of GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*. The portion implemented addresses instances when a legally separate organization does not have a governing board. This did not cause any entity changes for fiscal year 2020.
- Technical Bulletin No. 2020-1, *Accounting and Financial Reporting Issues Related to the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and Coronavirus Diseases*, provides guidance on the reporting requirements for resources received from certain programs established by the CARES Act. It also provides clarification on the presentation of certain inflows resulting from the CARES Act and outflows incurred in response to a coronavirus disease. This guidance is reflected in the financial statements.

The State of Missouri reclassified 2 funds for the fiscal year ending June 30, 2020. The Petroleum Storage Tank Insurance Fund was reclassified from a major fund to a non-major fund. The Missouri Veterans' Home Fund was reclassified from a non-major fund to a major fund.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 3 - Deposits and Investments

The State Treasurer's Office maintains a cash and short-term investment pool that is used by substantially all state funds of the primary government. These funds do not include accrued interest. Certain organizational units are authorized to administer assets designated to their organization in a manner similar to the deposit and investment activities of the State as a whole. Summarized on the following page is the portfolio that represents the "Cash and Cash Equivalents," "Investments," "Restricted Assets – Cash and Cash Equivalents," and "Restricted Assets – Investments" as reported at June 30, 2020.

A. Deposits

The State minimizes custodial credit risk by restrictions set forth in state law and stipulations in the State Treasurer's Office Investment Policy. Custodial credit risk is risk that, in the event of the failure of a depository financial institution, the State will not be able to recover deposits or will not be able to recover collateralized securities that are in the possession of an outside party. Statutes restrict the State Treasurer's Office to deposit funds in financial institutions that are physically located in Missouri, which are selected based on financial stability and community involvement. The financial institution's loan to deposit ratio must exceed 50% at the time of deposit and deposits must be collateralized at least 100% in excess of FDIC coverage with approved securities. Deposits must have a maturity of five years or less and earn interest at varying rates based on State law.

Primary Government

At June 30, 2020, the bank balance of the primary government's deposits was \$1,551,358,000. Of the bank amount, \$54,220,000 was exposed to custodial credit risk by being uninsured and collateralized with securities held by the pledging financial institutions, \$652,334,000 was held by the U.S. Treasury, and the remainder was not exposed to custodial risk.

Fiduciary

At June 30, 2020, the bank balance of the deposits of the fiduciary funds was \$71,890,000.

Component Units

Information on the component units' deposits is available within their individual financial statements.

B. Investments

Statutes authorize the State Treasurer's Office to invest in U.S. Treasury or Agency securities maturing within five years, commercial paper and banker's acceptances maturing within 180 days, or in repurchase agreements maturing within 90 days secured by U.S. Treasury, or Agency securities of any maturity. There have been no violations of these investment restrictions during fiscal year 2020.

The State Treasurer's Office minimizes credit risk, the risk of loss due to the failure of the security issuer or backer, by establishing a pre-approved list of financial institutions and companies that will be used to purchase commercial paper. The State Treasurer's Office also conducts regular credit monitoring, pre-qualifies the financial institutions and brokers/dealers with which the State Treasurer's Office will do business for broker services and repurchase agreements, and diversifies the portfolio to reduce potential losses on individual securities.

Custodial credit risk is the risk that, in the event of failure of the counterparty to a transaction, the State will not be able to recover the value of their investment or collateral securities that are in the possession of an outside party. The State Treasurer's Office minimizes custodial credit risk by requiring that all securities be held in the State's name at the State's custodial bank, Wells Fargo Bank, National Association, or at one of the State Treasurer's Office approved collateral custodians.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 3 - Deposits and Investments (cont.)

Primary Government

At June 30, 2020, the reported amount of the primary government's investments was \$5,723,376,000. Of this amount, \$194,132,000 was exposed to custodial credit risk because it was uninsured and unregistered with securities held by the State's counterparty.

Fiduciary

At June 30, 2020, the reported amount of the fiduciary funds investments was \$16,869,370,000.

Component Units

Information on the component units investments is available within their individual financial statements.

The following table (in thousands of dollars) provides information about the interest rate risks associated with the State's investments. Statutes also authorize investment of funds not held by the State Treasurer's Office. The externally-held internal service funds, the agency and pension (and other employee benefit) trust funds, and the component units, in accordance with statutory authority, invest primarily in U.S. government securities, repurchase agreements, preferred and common stocks, bonds, real estate, fixed income securities, mutual funds, and investments in limited partnerships. The investments include certain short-term cash equivalents, various long-term items, and restricted assets by maturity, or in certain instances, a weighted average maturity in years. The State Treasurer's Office minimizes the risk of the market value of securities falling due to changes in interest rates by maintaining an effective duration of less than 2.5 years, and holding at least 25% of the portfolio's total market value in securities with a maturity of 12 months or less.

	Maturity in Years					Total Fair Value *
	Less than 1	1-5	6-10	More than 10	No Maturity	
All Fund Types except Fiduciary Funds and Component Units:						
U.S. Treasury Securities	\$ 119,543	\$ 99,420	\$ 11,409	\$ 9,091	\$ —	\$ 239,463
U.S. Agency Securities	1,250,480	1,885,907	—	—	—	3,136,387
U.S. Government Guaranteed Mortgages	307	2,877	—	—	—	3,184
Collateralized Mortgage Obligations	186	3,993	—	—	—	4,179
U.S. Agency-Sponsored Securities	13,400	139,452	—	—	—	152,852
Repurchase Agreements	1,777,825	—	—	—	—	1,777,825
Stocks	—	—	—	—	7,561	7,561
Bonds	—	—	217	202	—	419
Certificates of Deposit	962	2,190	371	—	—	3,523
Mutual Funds	—	—	—	—	1,742	1,742
Commercial Paper	396,241	—	—	—	—	396,241
Subtotal	3,558,944	2,133,839	11,997	9,293	9,303	5,723,376

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 3 - Deposits and Investments (cont.)

	Maturity in Years					Total Fair Value *
	Less than 1	1-5	6-10	More Than 10	No Maturity	
Fiduciary Funds:						
U.S. Government Securities	16,558	—	8,759	50,685	—	76,002
U.S. Treasury Securities	1,151,268	2,333,472	—	1,942,369	—	5,427,109
U.S. Agency Securities	341,261	39,660	23,395	70,703	—	475,019
U.S. Government Mortgage-Backed Securities	—	19,559	1,474	26,590	—	47,623
Repurchase Agreements	1,063,994	—	—	—	—	1,063,994
Stocks	—	—	—	—	485,159	485,159
Bonds	—	1,222,372	35,263	128,519	340	1,386,494
Commercial Paper	3,656	—	—	—	—	3,656
International Equities	—	635	—	—	—	635
Mortgages/ Real Estate	9,673	8,917	130	32,334	405,786	456,840
Asset-Backed Securities	—	10,632	83,032	195,070	—	288,734
Short-Term Securities	1,056,502	—	—	—	—	1,056,502
Mutual Funds	—	—	—	—	1,393,864	1,393,864
Alternatives/ Limited Partnership	—	—	—	—	4,589,153	4,589,153
Absolute Return	—	—	—	—	109,891	109,891
Other	—	—	—	—	8,695	8,695
Subtotal	3,642,912	3,635,247	152,053	2,446,270	6,992,888	16,869,370
Total Investments	<u>\$ 7,201,856</u>	<u>\$ 5,769,086</u>	<u>\$ 164,050</u>	<u>\$ 2,455,563</u>	<u>\$ 7,002,191</u>	<u>\$ 22,592,746</u>

*The State Treasurer's Office reports their repurchase agreements in the amount of \$1,739,000 at amortized costs. The Missouri State Public Employees Deferred Compensation Plan and the Missouri State Public Employees Deferred Compensation Incentive Plan reports their Stable Value Funds in the amounts of \$505,000 and \$360,000 respectively, at contract value. The Missouri State Employees' Retirement System reports their cash equivalents in the amount of \$815,000, at cost plus accrued interest.

The State minimizes concentration of credit risk, the risk attributed to the magnitude of an investment in a single issuer. State statute prohibits the State Treasurer's Office from investing more than 10% of the total time deposits with any single financial institution. State investment policy limits investment in commercial paper to 10% of the total portfolio per issuer and no more than 15% of the total portfolio may be invested in repurchase agreements with a single counterparty. Addendum A to the investment policy limits the total amount of linked deposits a financial institution may receive to 20% of the statutory cap set forth in Section 30.753.1 RSMo. There are no restrictions in the amount that can be invested in U.S. securities. During fiscal year 2020, the State did not have any instances of noncompliance with these requirements and policies.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 3 - Deposits and Investments (cont.)

Fair Value Measurement

The State of Missouri categorizes its fair value measurements within the fair value hierarchy established by GASB Statement No. 72, *Fair Value Measurements and Application*. The hierarchy is based on the valuation inputs used to measure the fair value of the asset and give the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

- Level 1 – Unadjusted quoted prices for identical instruments in active markets.
- Level 2 – Quoted prices for similar instruments in active markets; quoted prices for identical or similar instruments in markets that are not active; and model-derived valuations in which all significant inputs are unobservable.
- Level 3 – Valuations derived from valuation techniques in which significant inputs are unobservable.

Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy.

The categorization of investments within the hierarchy is based upon the pricing transparency of the instrument and should not be perceived as the particular investment's risk.

In instances where inputs used to measure fair value fall into different levels in the fair value hierarchy, fair value measurements in their entirety are categorized based on the lower level input that is significant to the valuation. The State's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

The State Treasurer's Office uses the market approach for the determination of the fair value of investments, except for repurchase agreements, which are measured at amortized costs.

Debt, equities, and investment derivatives classified in level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities.

Debt securities and liabilities classified in level 2 have non-proprietary information that was readily available to market participants from multiple independent sources, which are known to be actively involved in the market. Pricing inputs may include market quotations, yields, maturities, call features, and ratings. A portion of the derivative securities classified in level 2 are securities whose values are derived daily from associated traded securities. Other investments listed as level 2 include debt securities where an independent pricing evaluator had direct observable information, including: trading volume, multiple sources of market data and benchmark spreads. FX forwards are included due to the valuation coming from observable forward rates on the underlying currencies. The equity index swap is included because valuation inputs include an observable interest rate and the underlying index.

Private equity securities classified at level 2 are valued at the price observed in subsequent market activity.

Investments listed as level 3 include debt securities where an independent pricing evaluator did not have direct observable information for comparable securities. Significant inputs used in the valuation are not available aside from the evaluator providing the price. Direct investments in private equity, real estate, credit, and real assets are included because the valuation techniques utilize discounted cash flows or other non-observable market information.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 3 - Deposits and Investments (cont.)

Investments Measured at Fair Value as of June 30, 2020 for the Primary Government (in thousands):

	Total	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Equity Securities				
Repurchase Agreements	\$ 51,780	\$ 13,340	\$ 38,440	\$ —
Stocks	7,561	7,561	—	—
Mutual Funds	1,742	1,742	—	—
Total Equity Securities	61,083	22,643	38,440	—
Debt Securities				
U.S. Treasury Securities	239,463	40,281	199,182	—
U.S. Agency Securities	3,136,387	—	3,136,387	—
U.S. Government Guaranteed Mortgages	3,184	—	3,184	—
Collateralized Mortgage Obligations	4,179	—	4,179	—
U.S. Agency- Sponsored Securities	152,852	—	152,852	—
Bonds	419	419	—	—
Certificates of Deposit	3,523	2,806	717	—
Commercial Paper	396,241	—	396,241	—
Total Debt Securities	3,936,248	43,506	3,892,742	—
Total Primary Government Investments	<u>\$ 3,997,331</u>	<u>\$ 66,149</u>	<u>\$ 3,931,182</u>	<u>\$ —</u>

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 3 - Deposits and Investments (cont.)

Investments Measured at Fair Value as of June 30, 2020 for the Fiduciary funds (in thousands):

	Total	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Short Term Securities	\$ 246,239	\$ 246,239	\$ —	\$ —
Equity Securities				
Stocks	276,861	276,097	764	—
Mutual Funds	451,133	451,133	—	—
Real Estate	405,786	405,635	151	—
Other Investments	50,191	50,124	—	67
Total Equity Securities	1,183,971	1,182,989	915	67
Debt Securities				
U.S. Treasury Securities	5,478,609	5,421,179	52,057	5,373
U.S. Agency Securities	493,652	—	493,652	—
Commercial Paper	7	—	7	—
Certificates of Deposit	3,656	—	3,656	—
Collateralized Debt Obligations	286,986	—	103,196	183,790
Repurchase Agreements	1,050,000	—	1,050,000	—
Bonds and Asset Backed Securities	503,901	274	391,712	111,915
Non U.S Sovereign	635	—	635	—
Mortgage Backed Securities	96,492	—	74,803	21,689
Total Debt Securities	7,913,938	5,421,453	2,169,718	322,767
Private Markets*				
Private Equity	345,236	—	—	345,236
Real Estate	126,230	7,103	—	119,127
Real Assets	281,650	—	—	281,650
Opportunistic Debt	207,227	(15)	—	207,242
Total Private Markets	960,343	7,088	—	953,255

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 3 - Deposits and Investments (cont.)

Investments Measured at Fair Value as of June 30, 2020 for the Fiduciary funds (in thousands) (cont.):

	Total	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investment Derivative Instruments				
Future Contracts	\$ (2,479)	\$ (2,479)	\$ —	\$ —
Equity Swaps	758	—	758	—
Total Investment Derivative Instruments	(1,721)	(2,479)	758	—
Total Investments by Fair Value Level	<u>\$ 10,302,770</u>	<u>\$ 6,855,290</u>	<u>\$ 2,171,391</u>	<u>\$ 1,276,089</u>

Investments Measured at the Net Asset Value (NAV):

	Total
Active Hedge Funds	\$ 1,396,205
Commingled equity funds	1,066,578
Commingled fixed income funds	390,942
Commingled short-term investment funds	532,659
MOSERS investment portfolio fund	3,484
Missouri target date funds	949,162
Private equity funds	420,079
Private real estate and timber funds	117,909
Total investments Measured at NAV	<u>\$ 4,877,018</u>
Total Investments Measured at Fair Value	<u>\$ 15,179,788</u>
Other Obligations	
Reverse Repurchase Agreements	\$ 3,434,908
Total Other Obligations	<u>\$ 3,434,908</u>
Other Investments	
Reported at Contract Value	\$ 865,407
Total Other Investments	<u>\$ 865,407</u>

As of June 30, 2020, Missouri Department of Transportation and Highway Patrol Employees' Retirement System (MPERS) has unfunded commitments in private markets investments consisting of \$107,781,000 in private equity, \$105,761,000 in real estate, \$118,521,000 in real assets, and \$200,878,000 in opportunistic debt.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 3 - Deposits and Investments (cont.)

Investments Measured at the Net Asset Value as of June 30, 2020, (in thousands):

Investments	Fair Value	Unfunded Commitments (U.S. Dollars)	Redemption Frequency (If currently eligible)	Redemption Notice Period (Days)
Active hedge funds				
Activist equity ¹	\$ 13,294	\$ —	Yearly, Every 3 Years	90
Equity long/short ²	14,260	—	Quarterly	45
Equity market neutral ³	91,420	—	Quarterly	90
			Semi-Annually for MOSERS;	
Event driven ⁴	207,097	—	Monthly for MPERS	60-90
Fund-of-funds ⁵	359,251	—	Monthly	95
Global asset allocation ⁶	28,837	—	Monthly	5-60
In liquidation ⁷	13,810	—	N/A	N/A
Macro ⁸	155,202	—	Monthly, Quarterly	30
Merger arbitrage ⁹	138,968	—	Monthly	45
			Quarterly for MOSERS; Monthly	
Multi-strategies ¹⁰	89,801	—	for MPERS	60-90
Risk premia ¹¹	65,801	—	Monthly	30
Quantitative ¹²	212,473	—	Monthly	30
Structured credit - relative value ¹³	5,991	—	Quarterly	60
Total active hedge funds	1,396,205	—		
Commingled equity funds ¹⁴	1,066,578	—	Daily, Monthly	2-30
Commingled fixed income funds ¹⁵	390,942	—	Daily	2
Commingled short-term investment funds ¹⁶	532,659	—	Daily	0
MOSERS investment portfolio fund ¹⁷	3,484	—	Monthly	None
Missouri target date funds ¹⁸	949,162	—	Daily	None
Private equity funds ¹⁹	420,079	350,639	N/A	N/A
Private real estate and timber funds ¹⁹	117,909	139,636	Daily for MPERS	90 days for MPERS
Total investments measured at NAV	<u>\$ 4,877,018</u>	<u>\$ 490,275</u>		

The following is a description of valuation methodologies used for assets recorded at fair value.

¹Activist equity – This value is 100% from MPERS. Consisting of one fund, this strategy focuses on obtaining publicly traded shares of companies and effecting changes within the companies that it owns whether that be value creation through operational, financial or corporate governance changes. The fund's focus is on European and Nordic companies. Due to contractual lock-up restrictions and the necessity for activist managers to retain capital in order to realize desired company changes, this strategy's investments are eligible for redemption on a rolling three-year basis.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 3 - Deposits and Investments (cont.)

²Long/short equity hedge funds – This value is 100% from MPERS. Consisting of one fund, this strategy invests in both long and short in Asia Pacific equity securities, with a goal of adding growth and minimizing market exposure. Due to contractual lock-up restrictions, the value of these investments is eligible for redemption in the next six months.

³Equity market neutral hedge fund – This value is 100% from MOSERS. This consists of one fund whereby the strategy invests in both long and short in U.S. and global equity securities, with the goal of having little to no net market exposure. This investment is redeemable quarterly and is not subject to lockup restrictions.

⁴Event driven hedge funds – This value is 93.5% from MOSERS (with a redemption period of 60 days) and 6.5% from MPERS (with a redemption period of 90 days). Consisting of one fund for MOSERS and one fund for MPERS, this strategy seeks to gain an advantage from pricing inefficiencies that may occur in the onset or aftermath of a corporate action or related event. This investment is redeemable semi-annually and is not subject to lockup restrictions for MOSERS. Due to contractual lock-up restrictions, the value of this investment is eligible for redemption in the next four months for MPERS.

⁵Fund-of-funds – This value is 100% from MOSERS. Consisting of one fund, this fund seeks to provide diversification by holding a number of funds within a single fund structure. This investment is redeemable monthly, and is not subject to lock-up restrictions.

⁶Global asset allocation – This value is 100% from MPERS. Consisting of one fund, this strategy is highly diversified and uses fundamental research to develop systematic rules for trading positions. Due to contractual lock-up restrictions, the value of this fund is eligible for redemption in the next 35 days.

⁷Pending liquidated hedge funds – This value is 96.0% from MOSERS and 4.0% from MPERS. MOSERS has 11 hedge funds that have been fully redeemed as of June 30, 2020, which are awaiting final distribution of the proceeds. MPERS has a small investment in two hedge funds that are in liquidation and have been closed, and MPERS is awaiting the sale of the final assets.

⁸Macro hedge funds – This value is 100% from MOSERS. Consisting of two funds, this strategy seeks to take advantage of macroeconomic dislocations between countries by trading a number of different markets and financial instruments. These investments are redeemable monthly and quarterly, and are not subject to lock-up restrictions.

⁹Merger arbitrage hedge fund – This value is 100% from MOSERS. Consisting of one fund, this strategy invests in the common stock of companies that are involved in publicly announced mergers and seeks to generate attractive returns while dampening volatility. This investment is redeemable monthly, and is not subject to lock-up restrictions.

¹⁰Multi-strategy hedge fund – This value is 76.1% from MOSERS and 23.9% from MPERS. Consisting of one fund for MOSERS and two funds for MPERS, this strategy aims to pursue varying strategies in order to diversify risks and reduce volatility. These investments are redeemable quarterly, but is subject to lock-up restrictions for MOSERS. Due to lock-up restrictions, the value of these investments is eligible for redemption in the next six months for MPERS.

¹¹Risk premia hedge funds – This value is 100% from MOSERS. Consisting of one fund, this strategy seeks to capture hedge fund betas through the use of systematic, bottoms up security selection across major hedge fund strategies. Style premia such as value, momentum and carry help build the long/short portfolios. This investment is redeemable at least monthly, and is not subject to lock-up restrictions.

¹²Quantitative hedge funds – This value is 100% from MOSERS. Consisting of two funds, this strategy attempts to achieve uncorrelated returns using advanced statistical methods to select securities across liquid public markets. These investments are redeemable monthly, and are not subject to lock-up restrictions.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 3 - Deposits and Investments (cont.)

¹³Structured credit – relative value – This value is 100% from MPERS. Consisting of one fund, this strategy's main focus is to benefit from valuation discrepancies that may be present in related financial instruments by simultaneously purchasing or selling these instruments. As of June 30, a full redemption has been requested and will be received over the next four quarters.

¹⁴Commingled equity funds – This value is 81.8% from MOSERS (with a redemption period of 2-10 days) and 18.2% from MPERS (with a redemption period of 0-30 days). These international equity funds (4 for MOSERS and 3 for MPERS) are considered to be commingled in nature. For MPERS, due to contractual lock-up restrictions, 65% of this capital is eligible for redemption in one month; the remaining 35% has daily liquidity.

¹⁵Commingled fixed income funds – This value is 100% from MOSERS. Two fixed income funds are considered to be commingled in nature. These investments are redeemable daily with a redemption period of 2 days.

¹⁶Commingled short-term investment funds – This value is 100% from MOSERS. Two short-term investment funds are considered to be commingled in nature. These investments are redeemable daily with a redemption period of 0 days.

¹⁷MOSERS Investment Portfolio (MIP) fund – This value is 85.7% from the Deferred Compensation Plan and 14.3% from the Deferred Compensation Incentive Plan. Participant transactions (purchases and sales) may occur monthly. The significant investment strategies are designed to achieve long-term total returns, comprised of capital appreciation and income. There are no unfunded commitments. There are generally no restrictions as to the redemption of these investments nor do the Plans have any contractual obligations to further invest in any of these funds.

¹⁸Missouri target date funds – This value is 78.8% from Deferred Compensation Plan and 21.2% from the Deferred Compensation Incentive Plan. Participant transactions (purchases and sales) may occur daily. The significant investment strategies of the funds are to seek the highest total return over time, consistent with the fund's asset mix. The asset allocations within these target date funds adjust automatically over time. Each fund invests more aggressively in its early years and becomes more conservative as it reaches its time horizon. There are no unfunded commitments. There are generally no restrictions as to the redemption of these investments nor are there any contractual obligations to further invest in any of these funds.

¹⁹Private equity, real estate and timber funds – This value is 85.1% from MOSERS and 14.9% from MPERS. MOSERS' private equity portfolio consists of 43 funds with exposure to buyout funds, distressed funds, infrastructure, energy, secondary, royalty funds, and special situations. The real estate portfolio, comprised of six funds, invests mainly in U.S. commercial real estate. The timber portfolio consists of one fund in liquidation which invests in global timberland. The fair values of the majority of these funds has been determined using net assets valued one quarter in arrears plus current quarter cash flows. These funds are not eligible for redemption. Distributions are received as underlying investments within the funds are liquidated, which, on average, can occur over the span of 5 to 10 years. MPERS invests in three core private real estate funds that are commingled in nature. While each of these funds have daily liquidity, due to contractual restrictions, MPERS has to give 90 days notification of withdrawals.

The State Treasurer's Office requires investments in commercial paper and bankers' acceptances to have the highest letter and numerical ranking (such as A1/P1) as rated by at least two Nationally Recognized Statistical Rating Organizations (NRSROs). The Treasurer does not have any additional policies regarding credit ratings of investments.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 3 - Deposits and Investments (cont.)

The following table (in thousands of dollars) provides information on the credit ratings associated with the State's investments in debt securities.

	Moody's	S & P	Fair Value
Primary Government/Fiduciary:			
U.S. Government Securities	NR	NR	\$ 75,972
U.S. Treasury	Aaa	AA+	199,983
	Aaa	AAA	394,962
	Aaa	NR	651
	NR	NR	38,136
U.S. Agencies	Aaa	NR	30,684
	NR	AA	79,626
	NR	NR	14,472
U.S. Government Mortgage-Backed Securities	NR	NR	28,344
Bonds	A	NR	23,225
	A3	NR	135
	Aa1	NR	283
	NR	AAA	56,277
	NR	AA	974,205
	NR	A	124,309
	NR	BBB	180,912
	NR	BB	3,072
	NR	NR	34,519
Repurchase Agreements	Aaa	AA+	31,403
	Aaa	AAA	80,978
	Aaa	NR	13,340
	NR	NR	2,790,660
U.S. Agency-Sponsored Securities	Aaa	AA+	3,073,334
	Aaa	NR	1,574
	NR	AAA	15,015
	NR	NR	265,521

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 3 - Deposits and Investments (cont.)

	Moody's	S & P	Fair Value
Asset-Backed Securities	NR	AAA	\$ 64,337
	NR	AA	75,631
	NR	A	9,337
	NR	BBB	966
	NR	BB	4,992
	NR	B	8,514
	NR	NR	124,956
Mutual Funds	3-STAR	NR	20,056
Certificates of Deposit	NR	NR	3,530
Commercial Paper	P-1	A-1+	399,897
Pooled Investments	NR	AAA	532,659
Implicit U.S. Agencies	NR	AA	330,883
U.S. Agency Securities	Aaa	AA+	2,292
U.S Government			
Guaranteed Mortgages	Aaa	AA+	3,184
	Aaa	NR	19,278
Collateralized Mortgage			
Obligations	Aaa	AA+	4,179
	Aaa	NR	8,917
Equities	A	NR	19,562
Equity Funds	NR	NR	1,453
Fixed Income	NR	NR	289
Stocks	NR	NR	7,575
Other	NR	AAA	3,991
	NR	AA	11,867
	NR	A	849
	NR	B	394
	NR	CCC	172
	NR	CC	131
	NR	D	648
	NR	NR	24,721
Total Rated Investments			<u>\$ 10,216,852</u>

NR = Not Rated.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 3 - Deposits and Investments (cont.)

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. The State Treasurer's Office does not have any deposits or investments in foreign currency and therefore does not have a policy regarding foreign currency risk. The Missouri State Employees' Retirement System and the Missouri Department of Transportation and Highway Patrol Employees' Retirement System do have foreign currency deposits and investments which may be used for hedging purposes. The following table (in thousands of dollars) provides information on deposits and investments held in various foreign currencies, which are stated in U.S. dollars.

Currency	Investment Type					Total
	Cash	Equities	Fixed Income	Alternatives	Real Estate	
Australian Dollar	\$ 8,044	\$ 1,549	\$ 35	\$ —	\$ —	\$ 9,628
Brazilian Real	—	10,322	—	—	—	10,322
British Pound Sterling	1,175	74,166	23	—	6,228	81,592
Canadian Dollar	5,225	5,528	29	—	—	10,782
Chilean Peso	—	1,041	133	—	—	1,174
Chinese Yuan Renminbi	—	9,115	—	—	—	9,115
Colombian Peso	—	302	116	—	—	418
Czech Koruna	(1)	224	—	—	—	223
Danish Krone	—	3,338	—	—	—	3,338
Egyptian Pound	—	234	—	—	—	234
Euro	3,075	84,460	(385)	39	20,664	107,853
Hong Kong Dollar	(6,535)	90,618	—	—	—	84,083
Hungarian Forint	—	453	—	—	—	453
Indian Rupee	—	15,968	—	—	—	15,968
Indonesian Rupiah	—	2,979	—	—	—	2,979
Israeli Shekel	—	57	—	—	—	57
Japanese Yen	(4,033)	169,182	(110)	—	—	165,039
Malaysian Ringgit	—	3,514	—	—	—	3,514
Mexican Peso	—	4,714	—	—	—	4,714
New Zealand Dollar	—	61	—	—	—	61
Norwegian Krone	—	97	—	—	—	97
Pakistani Rupee	—	40	—	—	—	40
Philippine Peso	—	1,620	—	—	—	1,620
Polish Zloty	—	1,439	—	—	—	1,439
Qatari Riyal	—	1,600	—	—	—	1,600
Russian Ruble	—	4,727	117	—	—	4,844
Saudi Riyal	—	5,235	—	—	—	5,235
Singapore Dollar	—	10,797	—	—	—	10,797
South African Rand	(560)	14,198	—	—	—	13,638
South Korean Won	(2,423)	35,309	1,450	—	—	34,336
Swedish Krona	—	748	—	—	—	748
Swiss Franc	—	50,874	—	—	—	50,874
Taiwan New Dollar	—	40,493	—	—	—	40,493
Thai Baht	—	9,791	—	—	—	9,791
Turkish Lira	—	3,428	—	—	—	3,428
United Arab Emirates Dirham	—	1,068	—	—	—	1,068
Total	\$ 3,967	\$ 659,289	\$ 1,408	\$ 39	\$ 26,892	\$ 691,595

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 3 - Deposits and Investments (cont.)

C. Securities Lending Program

Missouri State Employees' Retirement System:

The Missouri State Employees' Retirement System's (MOSERS) board of trustees' investment policies permit the pension trust funds to participate in a securities lending program. Fixed income, international equity and domestic equity securities of the pension trust funds are loaned to participating brokers who provide collateral in the form of cash, U.S. Treasury or government agency securities, or letters of credit issued by approved banks. Collateral must be provided in the amount of 102% of market value for domestic loans and 105% of market value for international loans. MOSERS does not have the authority to pledge or sell collateral securities without borrower default.

MOSERS had no securities lending activity in fiscal year 2020.

Missouri Department of Transportation and Highway Patrol Employees' Retirement System:

In accordance with the investment policies set by the board of trustees, the Missouri Department of Transportation and Highway Patrol Employees' Retirement System (MPERS), lends its securities to broker-dealers and banks pursuant to a form of loan agreement. MPERS custodial bank, Northern Trust, is authorized to lend available securities to approved broker-dealers and banks subject to the receipt of acceptable collateral.

MPERS may lend securities and receive cash, securities insured or guaranteed by the U.S. government or its agencies, and irrevocable bank letters of credit as collateral. MPERS cannot pledge or sell non-cash collateral unless a borrower defaults. Borrowers are required to deliver collateral for each loan equal to: 1) 102% of the fair value of the loaned securities plus any accrued interest in the case of loaned securities denominated in United States dollars or whose primary trading market is located in the United States, and 2) 105% of the fair value of the loaned securities plus any accrued interest in the case of loaned securities not denominated in United States dollars or whose primary trading market was not located in the United States.

MPERS did not impose any restrictions during the fiscal year on the amount of the loans that the custodial bank made on its behalf. There were no known failures by any borrowers to return loaned securities or pay distributions thereon during the year.

MPERS and borrowers maintained the right to terminate all securities lending transactions on demand. At June 30, 2020, the cash collateral fund had a fair value of \$108,568,000.

At June 30, 2020 and June 30, 2019, MPERS had earned \$194,000 and \$166,000, respectively, on the securities lending program.

Component Units:

Information on the component units securities lending program is available within their individual financial statements.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 3 - Deposits and Investments (cont.)

D. Derivatives

Missouri State Employees' Retirement System:

While the Board has no formal policy specific to derivatives, Missouri State Employees' Retirement System (MOSERS), through its external investment managers, holds investments in futures contracts, swap contracts and forward foreign currency exchange. MOSERS does not anticipate additional significant market risk from the derivative arrangements. The forward foreign currency exchange contracts are used primarily to hedge against changes in exchange rates related to foreign equities. For the year ended June 30, 2020, the change in fair value of the foreign exchange contracts resulted in \$300,000 of investment loss. MOSERS could be exposed to risk if the counterparties to the contracts are unable to meet the terms of the contracts. MOSERS anticipates that the counterparties will be able to satisfy their obligation as credit evaluations and credit limits are monitored by the investment managers. At June 30, 2020, MOSERS Foreign Currency Forward Contracts had a pending receivable of \$551,000 and a pending payable of \$550,000 resulting in a final asset of \$1,000.

The following table (in thousands of dollars) summarizes the various contracts in MOSERS portfolio as of June 30, 2020. The investments are reported at fair value and are included on the Statement of Fiduciary Net Position of the pension (and other employee benefit) trust funds.

Futures Contracts:

Notional Amount	Exposure
\$105,229	\$(2,479)

Swap Contracts:

Notional Amount	Counterparty Exposure
\$3,538,793	\$142,802

Foreign Currency
Forward Contracts:

Notional Amount	Exposure
\$1	\$1

Missouri Department of Transportation and Highway Patrol Employees' Retirement System:

MPERS has an investment policy which holds investments in future contracts, swap contracts, options contracts, and forward foreign currency exchange contracts. Derivative financial instruments involve credit risk and market risk. The notional value related to these derivative instruments are generally not recorded on the financial statements; however, the change in fair value of these instruments is incorporated in performance.

The following table (in thousands of dollars) summarizes the various contracts in MPERS portfolio as of June 30, 2020. The investments are reported at fair value and are included on the Statement of Fiduciary Net Position of the pension (and other employee benefit) trust funds.

Type	Notional/Fair Value	Unrealized Gain (Loss)
Futures Contracts	\$ 438,617	\$ (6,438)
Swap Contracts	144,907	(15,900)
Total	\$ 583,524	\$ (22,338)

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 3 - Deposits and Investments (cont.)

Through the use of derivatives, MPERS is exposed to risk that the counterparties involved in the contracts are unable to meet the term of their obligation. MPERS investment managers seek to control this risk through counterparty credit evaluations and approvals, counterparty credit limits, and exposure monitoring procedures. MPERS anticipates the counterparties will be able to satisfy their obligations under the contracts. The associated counterparty's credit rating is an A+.

Component Units:

Information on the component units derivatives is available within their individual financial statements.

E. Assets Held in Escheat

The Unclaimed Property Division of the Missouri State Treasurer's Office holds unclaimed stocks, bonds, mutual fund positions, and other securities that have been turned over by their holders on behalf of the securities' owners. The State takes custody of these securities until the owner claims them or if unclaimed, liquidates them after 18 to 24 months. The State holds the securities in order to return them to their owners. The State does not report these securities as investments because they do not meet the Governmental Accounting Standards Board's definition of "investments". This is because the State does not hold the securities for income or profit, nor do the securities have a present service capacity for the State. A total of \$20,145,000 of these unclaimed securities is shown as "Assets Held in Escheat" on the private-purpose trust funds combining statement of fiduciary net position in Unclaimed Property.

Note 4 - Governmental Fund Balance

Fund Balance Classifications by Purpose – In the basic financial statements, the fund balance classifications are presented in the aggregate. The following displays the fund balances by major purpose (in thousands of dollars):

	Nonspendable	Restricted	Committed	Assigned
General Fund				
Inventories	\$ 24,987	\$ —	\$ —	\$ —
Loans Receivable	23,955	—	—	—
Consumer Protection	—	—	—	23,561
Budget Reserve	—	—	654,523	—
Education	—	713	7,170	21,450
Energy Programs	—	—	—	31,592
Forfeited Financial Instruments	—	—	—	1,465
Federal Government	—	597,015	—	—
Taxes	—	—	—	3,705
Other	—	950	374	18,275
Total	<u>\$ 48,942</u>	<u>\$ 598,678</u>	<u>\$ 662,067</u>	<u>\$ 100,048</u>
Public Education				
Inventories	\$ 145	\$ —	\$ —	\$ —
Loans Receivable	—	—	—	781
Education	—	232,296	1,697	19,058
Total	<u>\$ 145</u>	<u>\$ 232,296</u>	<u>\$ 1,697</u>	<u>\$ 19,839</u>
Conservation and Environmental Protection				
Inventories	\$ 276	\$ —	\$ —	\$ —
Loans Receivable	—	968	1,428,788	8,341
Conservation Commission	—	100,618	—	—
Environmental Conservation	—	29,288	495,196	103,964
State Parks	—	20,509	—	—
Forfeited Financial Instruments	—	—	—	1,185
Total	<u>\$ 276</u>	<u>\$ 151,383</u>	<u>\$ 1,923,984</u>	<u>\$ 113,490</u>

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 4 - Governmental Fund Balance (cont.)

	Nonspendable	Restricted	Committed	Assigned
Missouri Road Fund				
Inventories	\$ 36,171	\$ —	\$ —	\$ —
Highways and Transportation	—	885,643	—	—
Total	<u>\$ 36,171</u>	<u>\$ 885,643</u>	<u>\$ —</u>	<u>\$ —</u>
Non-Major Special Revenue Funds				
Inventories	\$ 4,764	\$ —	\$ —	\$ —
Loans Receivable	—	—	—	2,158
Professional Boards and Licensure	—	—	15,147	31,833
Legal Assistance	—	20,635	9,969	8,141
Agriculture	—	6,147	412	6,904
Medical and Other Assistance	—	44,986	5,150	4,348
Transportation	—	63,150	—	151,479
Highway Patrol and Water Patrol	—	6,333	717	14,217
Workers' Compensation and				
Unemployment Compensation	—	76,172	—	—
Veterans' Homes	—	22,435	—	—
Other	—	20,216	7,631	22,712
Total	<u>\$ 4,764</u>	<u>\$ 260,074</u>	<u>\$ 39,026</u>	<u>\$ 241,792</u>
Non-Major Debt Service Funds				
General Obligation Bonds	\$ —	\$ 18,113	\$ —	\$ —
Fulton State Hospital	—	12,670	—	—
Missouri Road Bond	—	54,809	—	—
Total	<u>\$ —</u>	<u>\$ 85,592</u>	<u>\$ —</u>	<u>\$ —</u>
Non-Major Capital Projects Funds				
Board of Public Buildings-Education	\$ —	\$ 1,119	\$ —	\$ —
Board of Public Buildings-State Capitol	—	25,801	—	—
Board of Public Buildings-State Facility	—	1,102	—	—
Fulton State Hospital	—	5,037	—	—
State Historical Society	—	1,199	—	—
Total	<u>\$ —</u>	<u>\$ 34,258</u>	<u>\$ —</u>	<u>\$ —</u>
Non-Major Permanent Funds				
Arrow Rock State Historic Site Endowment	\$ 30	\$ —	\$ —	\$ —
Confederate Memorial Park	75	—	—	112
State Public School	62,660	—	—	—
Smith Memorial Endowment Trust	365	—	—	9
Total	<u>\$ 63,130</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 121</u>
A. Budget Reserve Fund				

The Budget Reserve Fund is established in Article IV, Section 27(a) of the Missouri Constitution. The Commissioner of Administration may transfer amounts from the Budget Reserve Fund to any other fund when necessary to meet the cash requirements of the State. However, the Budget Reserve Fund must be paid back with interest prior to May 16th of the fiscal year in which the transfer was made.

Budget stabilization expenditures may occur in a fiscal year in which the Governor reduces the expenditures of the State or any of its agencies below their appropriation or in which there is a budget need due to a natural disaster as proclaimed by the Governor to be an emergency. An appropriation from the Budget Reserve Fund may be granted by a two-thirds vote of the members elected to each House. The maximum amount which may be appropriated at any one time for budget stabilization purposes is one-half the sum of the balance of the Budget Reserve Fund and any amounts appropriated or otherwise owed to the fund, less all amounts owed to the fund for budget stabilization purposes but not yet appropriated for repayment to the fund. One-third of the amount expended or transferred from the Budget Reserve Fund for budget stabilization purposes plus interest shall stand appropriated to the Budget Reserve Fund during each of the next three fiscal years from the fund which received the budget stabilization appropriation. The balance of the Budget Reserve Fund at June 30, 2020, was \$654,523,000.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 5 - Capital Assets

Capital asset activity for the year ended June 30, 2020, was as follows (in thousands of dollars):

	*Balance July 1, 2019	Increases	Decreases	Balance June 30, 2020
Governmental Activities:				
Capital Assets not being Depreciated/Amortized:				
Construction in Progress	\$ 395,538	\$ 86,306	\$ (251,448)	\$ 230,396
Software in Progress	82,808	24,072	(11,069)	95,811
Infrastructure in Progress	1,700,359	945,973	(763,914)	1,882,418
Land	3,087,175	5,740	(3,574)	3,089,341
Permanent Easements	4,420	1,912	—	6,332
Total Capital Assets not being Depreciated/Amortized	5,270,300	1,064,003	(1,030,005)	5,304,298
Capital Assets being Depreciated/Amortized:				
Land Improvements	228,760	1,251	(74)	229,937
Temporary Easements	524	1,258	(234)	1,548
Buildings and Improvements	3,450,620	246,931	(2,893)	3,694,658
Equipment	1,375,678	96,032	(64,032)	1,407,678
Software	297,809	16,003	(6,032)	307,780
Trademarks	17	—	—	17
Infrastructure	51,366,456	763,913	(85,583)	52,044,786
Total Capital Assets being Depreciated/Amortized	56,719,864	1,125,388	(158,848)	57,686,404
Less Accumulated Depreciation/Amortization for:				
Land Improvements	(128,086)	(4,716)	74	(132,728)
Temporary Easements	(251)	(256)	234	(273)
Buildings and Improvements	(1,990,465)	(100,615)	2,623	(2,088,457)
Equipment	(1,006,826)	(85,572)	58,788	(1,033,610)
Software	(197,722)	(18,873)	5,952	(210,643)
Trademarks	(16)	(2)	—	(18)
Infrastructure	(25,395,622)	(523,942)	71,552	(25,848,012)
Total Accumulated Depreciation/Amortization	(28,718,988)	(733,976)	139,223	(29,313,741)
Total Capital Assets being Depreciated/Amortized, Net	28,000,876	391,412	(19,625)	28,372,663
Governmental Activities Capital Assets, Net	\$ 33,271,176	\$ 1,455,415	\$ (1,049,630)	\$ 33,676,961
Business-Type Activities:				
Capital Assets not being Depreciated/Amortized:				
Construction in Progress	\$ 807	\$ 926	\$ —	\$ 1,733
Software in Progress	22	8	—	30
Land	32,647	2	—	32,649
Total Capital Assets not being Depreciated/Amortized	33,476	936	—	34,412
Capital Assets being Depreciated/Amortized:				
Land Improvements	50,688	31	—	50,719
Temporary Easements	50	—	—	50
Buildings and Improvements	59,494	7	—	59,501
Equipment	54,945	3,666	(1,876)	56,735
Software	823	6	—	829
Total Capital Assets being Depreciated/Amortized	166,000	3,710	(1,876)	167,834
Less Accumulated Depreciation/Amortization for:				
Land Improvements	(10,083)	(882)	—	(10,965)
Temporary Easements	(28)	(2)	—	(30)
Buildings and Improvements	(25,830)	(1,354)	—	(27,184)
Equipment	(37,924)	(4,218)	1,836	(40,306)
Software	(626)	(75)	—	(701)
Total Accumulated Depreciation/Amortization	(74,491)	(6,531)	1,836	(79,186)
Total Capital Assets being Depreciated/Amortized, Net	91,509	(2,821)	(40)	88,648
Business-Type Activities Capital Assets, Net	\$ 124,985	\$ (1,885)	\$ (40)	\$ 123,060

*Beginning balances as of July 1, 2019 have been restated (see Note 18).

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 5 - Capital Assets (cont.)

Depreciation/amortization expense of governmental activities was charged to functions as follows (in thousands of dollars):

General Government	\$ 40,948
Education	2,388
Natural and Economic Resources	23,364
Transportation and Law Enforcement	606,645
Human Services	60,631
Total	<u>\$ 733,976</u>

Discretely Presented Component Units

The following table summarizes net capital assets reported by the discretely presented component units (in thousands of dollars):

	College and Universities	Non-Major Component Units	Total
Capital Assets not being Depreciated/Amortized:			
Construction in Progress	\$ 308,409	\$ 214	\$ 308,623
Land	186,815	7,220	194,035
Other Non-Depreciable/Amortizable Assets	23,885	—	23,885
Total Capital Assets not being Depreciated/Amortized	<u>519,109</u>	<u>7,434</u>	<u>526,543</u>
Capital Assets being Depreciated/Amortized:			
Land Improvements	38,743	—	38,743
Buildings and Improvements	7,655,358	79,722	7,735,080
Equipment, Fixtures, and Books	1,617,646	1,365	1,619,011
Software	92,647	27	92,674
Infrastructure	765,387	—	765,387
Total Capital Assets being Depreciated/Amortized	<u>10,169,781</u>	<u>81,114</u>	<u>10,250,895</u>
Less Total Accumulated Depreciation/Amortization	<u>(5,096,790)</u>	<u>(25,850)</u>	<u>(5,122,640)</u>
Total Capital Assets being Depreciated/Amortized, Net	<u>5,072,991</u>	<u>55,264</u>	<u>5,128,255</u>
Discretely Presented Component Units – Capital Assets, Net	<u>\$ 5,592,100</u>	<u>\$ 62,698</u>	<u>\$ 5,654,798</u>

Capital Asset Impairments

Multiple software in development projects were stopped in fiscal year 2020 due to cancellation, changing business processes, functionality being addressed by a separate project, or being on hold for an extended period, which resulted in an impairment loss of \$402,000. This loss is reported as a program expense in the government-wide financial statements.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 6 - Leases

Capital

The State has entered into various agreements to lease land, buildings, and equipment. GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, requires a lease that transfers substantially all of the benefits and risks of ownership to the lessee to be accounted for as the acquisition of a capital asset and the incurrence of an obligation by the lessee (a capital lease liability).

Capital leases for the internal service funds, enterprise funds, and college and universities are reported as a long-term obligation in those funds along with the related assets. Capital leases and the related assets are not reported on the fund financial statements of governmental type funds. However, the capital leases and related assets of governmental funds are included on the government-wide financial statements and they are shown on the reconciliation between fund financial statements and government-wide statements.

Following is a summary of the future minimum lease payments for capital leases (in thousands of dollars):

Fiscal Year Ending June 30	Governmental Funds	Internal Service Funds	College and Universities
2021	\$ 2,239	\$ 307	\$ 12,912
2022	2,239	307	13,049
2023	1,820	306	13,102
2024	1,821	306	12,919
2025	1,166	107	12,791
2026-2030	5,830	537	31,309
2031-2035	2,495	—	212
2036-2040	2,502	—	30
2041-2045	2,502	—	30
2046-2050	2,502	—	29
2051-2055	2,502	—	—
2056-2060	2,502	—	—
2061-2065	2,502	—	—
2066-2070	2,502	—	—
2071-2075	2,502	—	—
2076-2080	2,502	—	—
2081-2085	2,502	—	—
2086-2090	2,502	—	—
2091-2095	2,502	—	—
2096-2100	2,502	—	—
2101-2103	1,501	—	—
Total Minimum Lease Payments	51,637	1,870	96,383
Less Amount Representing Interest	(33,895)	(54)	(5,318)
Present Value of Net Minimum Lease Payments	\$ 17,742	\$ 1,816	\$ 91,065

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 6 - Leases (cont.)

The State has entered into a lease with the Missouri Development Finance Board. The State's obligation under this lease does not constitute a general obligation or other indebtedness of the State. Payments under the lease agreement have been structured in amounts sufficient to pay principal and interest on the Leasehold Revenue Bonds issued by the Board. In November 2005, the Board issued \$28,995,000 of Leasehold Revenue Bonds Series 2005 for the purpose of purchasing buildings in Florissant, St. Louis, and Jennings. In May 2006, the Board issued \$9,865,000 of Leasehold Revenue Bonds Series 2006 for the purpose of purchasing one building in St. Louis. In June 2013, the Board issued \$21,820,000 of Leasehold Revenue Refunding Bonds Series A 2013 and \$7,450,000 of Leasehold Revenue Refunding Bonds Series B 2013 for the purpose of refunding \$20,805,000 of Leasehold Revenue Bonds Series 2005 and \$7,100,000 of Leasehold Revenue Bonds Series 2006, respectively. The payments on these leases are subject to annual appropriation by the State legislature.

Following is a summary of the future minimum lease payments to pay interest and principal of the Leasehold Revenue Bonds (in thousands of dollars):

Fiscal Year Ending June 30	Internal Service Funds
2021	\$ 2,414
2022	2,413
2023	2,409
2024	2,407
2025	2,409
2026-2030	12,036
2031	2,402
Total Minimum Lease Payments	26,490
Less Amount Representing Interest	(3,985)
Present Value of Net Minimum Lease Payments	<u>\$ 22,505</u>

Assets acquired through these capital lease agreements are recorded as capital assets at the lower of the present value of the minimum lease payments or the fair value at the time of acquisition. The following is the value of the property under capital lease by asset category as of June 30, 2020 (in thousands of dollars):

	Governmental Funds	Internal Service Funds	College and Universities
Land	\$ —	\$ —	\$ 518
Buildings	21,964	39,134	41,859
Equipment	—	—	26,180
	<u>\$ 21,964</u>	<u>\$ 39,134</u>	<u>\$ 68,557</u>

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 6 - Leases (cont.)

Operating

The State has entered into various operating leases for land, buildings, and equipment. Most of these leases are classified as operating because the lease period is one year with multiple renewal options. The Department of Natural Resources (DNR) has a yearly obligation of \$11,000 in FY20 for leased property for the Katy Trail easement which is paid out of governmental funds. The obligation will continue in perpetuity, increasing in 5 year increments. The contract conditions and amount for the easement can change with the sale of the property requiring the easement. If the property requiring the easement is sold, a new contract would be negotiated with the new property owners. Future minimum commitments due under operating leases as of June 30, 2020, were as follows (in thousands of dollars):

Fiscal Year Ending June 30	Governmental Funds	Enterprise Funds	Component Units
2021	\$ 25,998	\$ 740	\$ 14,473
2022	2,031	432	11,810
2023	1,703	432	10,529
2024	1,600	332	15,421
2025	1,804	261	11,504
2026-2030	1,652	126	6,034
2031-2035	—	126	—
Total Minimum Commitments	<u>\$ 34,788</u>	<u>\$ 2,449</u>	<u>\$ 69,771</u>

Expenditures for rent under operating leases for the years ended June 30, 2020 and June 30, 2019, were \$28,093,000 and \$24,434,000, respectively.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 6 - Leases (cont.)

Rental Revenue

The State leases certain state owned facilities to entities outside the State. These lessor arrangements are generally long-term commitments which either generate revenue from otherwise idle property or better serve Missouri's citizens by providing convenient access to products and services. The total asset value of the State's leased facilities and land is \$390.9 thousand. For component units, the total asset value is \$117.1 million less accumulated depreciation of \$34.7 million. Future minimum receivables, payable from lessor arrangements as of June 30, 2020, were as follows (in thousands of dollars):

Fiscal Year Ending June 30	Governmental Funds	Component Units
2021	\$ 73	\$ 5,704
2022	73	5,156
2023	73	4,797
2024	77	4,588
2025	78	4,407
2026-2030	402	18,032
2031-2035	433	17,710
2036-2040	469	17,587
2041-2045	451	10,432
2046-2050	408	5,225
2051-2055	463	2,359
2056-2060	526	2,359
2061-2065	359	1,754
2066-2070	—	642
Total Minimum Receivables	<u>\$ 3,885</u>	<u>\$ 100,752</u>

Note 7 - Retirement Systems

The State has two major retirement systems which cover substantially all State employees. These systems are the Missouri State Employees' Retirement System (MOSERS) and the Missouri Department of Transportation and Highway Patrol Employees' Retirement System (MPERS). MOSERS is comprised of the Missouri State Employees' Plan (MSEP), a cost-sharing multiple-employer, defined benefit public employee retirement plan and the Judicial Plan, a single-employer defined benefit public employee retirement plan. MPERS is a single-employer defined benefit public employees' retirement plan.

Plan Descriptions

The Missouri State Employees' Plan (MSEP) is a cost-sharing multiple-employer, defined benefit public employee retirement plan administered by MOSERS. The Plan is administered in accordance with Sections 104.010 and 104.312-104.1215, RSMo.

The MSEP has three benefit structures known as MSEP (closed plan), MSEP 2000, and MSEP 2011. The MSEP covers all full-time employees hired before July 1, 2000, who are not covered under another state-sponsored retirement plan. MSEP 2000 covers all full-time employees hired on or after July 1, 2000 and before January 1, 2011. MSEP 2011 covers all full-time employees first hired on or after January 1, 2011. Members of the closed plan have the option at retirement to choose between the benefit structure of the MSEP or MSEP 2000.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 7 - Retirement Systems (cont.)

The Judicial Plan is a single-employer, defined benefit public employee retirement plan administered by MOSERS. The Plan is administered in accordance with Sections 476.445 - 476.690, RSMo. The Judicial Plan covers eligible members appointed/elected before January 1, 2011. The Judicial Plan 2011 covers eligible members appointed/elected for the first time on or after January 1, 2011.

MOSERS provides retirement, survivor, and disability benefits to its members. General employees are fully vested after 5 years of creditable service if covered by the MSEP, MSEP 2000, and MSEP 2011 plans. Elected officials are fully vested after 4 years of creditable service and Members of the General Assembly are fully vested after 6 years of creditable service. The base retirement benefits are calculated by multiplying the employee's final average pay by a specific factor multiplied by the years of credited service. The retirement eligibility requirements are as follows for general employees:

MSEP

Age 65 and active with 4 years of service
Age 65 with 5 years of service
Age 60 with 15 years of service
Age 48 with age and service equaling 80 or more (Rule of 80)
Employees may retire early at age 55 with at least 10 years of service with reduced benefits.
The base benefit in the general employee plan is equal to 1.6% multiplied by the final average pay multiplied by years of credited service.

MSEP 2000

Age 62 with 5 years of service
Age 48 with age and service equaling 80 or more (Rule of 80)
Employees may retire early at age 57 with at least 5 years of service with reduced benefits.
The base benefit in the general employee plan is equal to 1.7% multiplied by the final average pay multiplied by years of credited service.

MSEP 2011

Age 67 with 5 years of service
Age 55 with age and service equaling 90 or more (Rule of 90)
Employees may retire early at age 62 with at least 5 years of service with reduced benefits.
The base benefit in the general employee plan is equal to 1.7% multiplied by the final average pay multiplied by years of credited service.

Judicial Plan

Age 62 with 12 years of service
Age 60 with 15 years of service
Age 55 with 20 years of service
Employees may retire early at age 62 with less than 12 years of service or age 60 with less than 15 years of service with a reduced benefit that is based upon years of service relative to 12 or 15 years.
The base benefit for members with 12 or more years of service is equivalent to 50% of compensation on the highest court served.

Judicial Plan 2011

Age 67 with 12 years of service
Age 62 with 20 years of service
Employees may retire early at age 67 with less than 12 years of service with reduced benefits or age 62 with less than 20 years of service with a reduced benefit based on years of service.
The base benefit for members with 12 or more years of service is equivalent to 50% of compensation on the highest court served.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 7 - Retirement Systems (cont.)

For members hired prior to August 28, 1997, cost of living adjustments (COLAs) are provided annually based on 80% of the percentage increase in the average Consumer Price Index (CPI) from one year to the next, with a minimum rate of 4% and a maximum rate of 5%, until the cumulative amount of COLAs equals 65% of the original benefit, thereafter the 4% minimum rate is eliminated. For members hired on or after August 28, 1997, COLAs are provided annually based on 80% of the percentage increase in the average CPI from one year to the next, up to a maximum rate of 5%. Qualified, terminated-vested members of MSEP and the Judicial Plan may make a one-time election to receive the present value of their future benefit in a lump sum payment. To qualify, a member must have left state employment on or after October 1, 1984 and prior to September 1, 2002, have less than 10 years of service, not be within 5 years of retirement eligibility, meet age requirements, and have a benefit present value of less than \$10,000.

The Missouri Department of Transportation and Highway Patrol Employees' Retirement System (MPERS) is a single-employer, defined benefit public employee retirement plan administered in accordance with Sections 104.010-104.1093, RSMo.

MPERS is considered a single-employer plan because its membership is composed of qualified employees of the Missouri Department of Transportation, uniformed and non-uniformed members of the Missouri State Highway Patrol, and MPERS staff.

MPERS provides retirement, survivor, and disability benefits to its members. The MPERS has three benefit structures known as the Closed Plan, the Year 2000 Plan, and the Year 2000 Plan-2011 Tier. Generally, the Closed Plan covers employees hired before July 1, 2000. The Year 2000 Plan generally covers employees hired on or after July 1, 2000 and before January 1, 2011. The Year 2000 Plan-2011 Tier covers employees hired on or after January 1, 2011. Employees covered by the Closed Plan and the Year 2000 Plan are fully vested after 5 years of creditable service. Employees covered by the 2011 Tier are fully vested after 5 years of creditable service if they were active on or after January 1, 2018.

The retirement eligibility requirements are as follows:

Closed Plan

MoDOT and non-uniformed patrol members:

Age 65 and active with 4 or more years
of service
Age 65 with 5 or more years of service
Age 60 with 15 or more years of service
Age 48 with sum of age and service
equaling 80 or more (Rule of 80)

Uniformed patrol members:

Age 55 and active with 4 or more years
of service
Age 55 with 5 or more years of service
Age 48 with sum of age and service
equaling 80 or more (Rule of 80)
Mandatory retirement at age 60

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 7 - Retirement Systems (cont.)

All non-uniformed members may retire early, with reduced benefits, at age 55 with at least 10 years of service.

The base benefit in the Closed Plan is equal to 1.6% multiplied by the final average pay multiplied by years of creditable service for non-uniformed members. For members of the uniformed patrol, the base benefit is equal to 2.1333% multiplied by the final average pay multiplied by years of creditable service.

For members employed prior to August 28, 1997, cost of living adjustments (COLAs) are provided annually based on 80% of the increase in the Consumer Price Index for all urban consumers for the United States (CPI-U). The minimum rate is 4% and the maximum rate is 5%, until the cumulative amount of COLAs equals 65% of the original benefit. Thereafter, the 4% minimum rate is eliminated and the annual COLA rate will be equal to 80% of the increase in the CPI-U (annual maximum of 5%). For members employed on or after August 28, 1997, COLAs are provided annually based on 80% of the increase in the CPI-U, up to a maximum rate of 5%.

Year 2000 Plan

MoDOT and non-uniformed patrol members:

Age 62 with 5 or more years of service
Age 48 with sum of age and service
equaling 80 or more (Rule of 80)

Uniformed patrol members:

Age 48 with sum of age and service
equaling 80 or more (Rule of 80)
Mandatory retirement at age 60 with
5 or more years of service

All members may retire early with reduced benefits at age 57 with at least 5 years of service.

The base benefit in the Year 2000 Plan is equal to 1.7% multiplied by the final average pay multiplied by years of creditable service. Members retiring under the Rule of 80, and uniform patrol members retiring at the mandatory retirement age (currently 60), receive an additional temporary benefit until age 62. The temporary benefit is equivalent to 0.8% multiplied by final average pay multiplied by years of creditable service. COLAs are provided annually based on 80% of the change in the CPI-U, up to a maximum rate of 5%.

Year 2000 Plan-2011 Tier

MoDOT and non-uniformed patrol members:

Age 67 with 5 or more years of service
Age 55 and active with sum of age and service
equaling 90 or more (Rule of 90)

Uniformed patrol members:

Age 55 and active with 5 or more years
of service
Mandatory retirement at age 60 with no
minimum service amount, active only.

Active MoDOT and non-uniformed patrol members may retire early with reduced benefits at age 62 with at least 5 years of service. Terminated and vested uniformed patrol members may retire at age 67 with 5 or more years of service.

The base benefit in the 2011 Tier is equal to 1.7% multiplied by the final average pay multiplied by years of creditable service. Members retiring under the Rule of 90, and uniform patrol members retiring at the mandatory retirement age (currently 60) or at age 55 with 5 years of creditable service, receive an additional temporary benefit until age 62. The temporary benefit is equivalent to 0.8% multiplied by final average pay multiplied by years of creditable service. COLAs are provided annually based on 80% of the change in the CPI-U, up to a maximum rate of 5%.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 7 - Retirement Systems (cont.)

Single-Employer Plans:

Employees Covered by Benefit Terms – Single-Employers Only

As of June 30, 2019 valuation, membership consisted of the following:

	<u>Judicial Plan</u>	<u>MPERS</u>
Retirees, beneficiaries, and the disabled currently receiving benefits	585	9,035
Terminated employees entitled to, but not yet receiving benefits	36	2,042
Active		
Vested	414	5,199
Nonvested	—	2,222
Total Membership	<u>1,035</u>	<u>18,498</u>

Contributions

Per Chapter 104.436, RSMo, contribution requirements of the active employees and the participating employers are established and may be amended by the MOSERS Board. Employees in the MSEP 2011 Plan are required to contribute 4.00% of their annual pay. The State's required contribution rates for the MSEP and the Judicial Plan for the year ended June 30, 2019, were 20.21% and 63.71% of annual payroll, respectively. The contribution rates as a percentage of covered payroll for the MSEP and the Judicial Plan for the year ended June 30, 2019, were 20.21% and 63.63%, respectively. Contributions to the pension plan from the MSEP Plan and the Judicial Plan were \$326,951,000 and \$38,555,000 respectively, for the year ended June 30, 2019.

Per Chapter 104.070, RSMo, contribution requirements of the active employees and the participating employers are established and may be amended by the MPERS Board of Trustees. Beginning January 1, 2011, employee contributions of 4.00% of gross pay are required for those covered by the Year 2000 Plan-2011 Tier. Employer contributions are determined through annual actuarial valuations. Administrative expenses are financed through contributions from participating employers and investment earnings. The state's required contribution rate, as adopted by the MPERS Board of Trustees, for the year ended June 30, 2019, was to be at least 58.00%. The contribution rate as a percentage of covered payroll for the MPERS plan year ended June 30, 2019, was 58.00%. Contributions to the pension plan from the MPERS plan were \$210,167,000.

For the portion of the MSEP Plan relating to the State's component units, the required contribution rate for the year ended June 30, 2019, was 20.21%. The contribution rates as a percentage of covered payroll for the year ended June 30, 2019, was 20.21%. Contributions to the pension plan were \$64,387,000 for the year ended June 30, 2019.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 7 - Retirement Systems (cont.)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources

Cost-Sharing Multiple Employer Plan:

At June 30, 2020, a liability was reported for the State's proportionate share of the net pension liability for the MSEP and the MSEP-CU plans based on an actuarial valuation as of June 30, 2019. The State's proportionate share of the net pension liability was based on the State's actual share of contributions to the pension plan relative to the actual contributions of all participating employers for plan year ended June 30, 2019.

The State reported the following proportionate share of the net pension liability and the pension expense for the fiscal year ended June 30, 2020 (in thousands of dollars):

	<u>MSEP</u>	<u>MSEP-CU</u>
Pension Expense	\$ 1,035,084	\$ 188,850
Proportionate share:		
2020	83.27 %	16.40 %
Net Pension Liability	\$ 5,030,722	\$ 990,703

Single-Employer Plans:

The State's net pension liability and related information for the Judicial and MPERS plans for the fiscal year ended June 30, 2020 (in thousands of dollars):

	<u>Judicial Plan</u> Increase (Decrease)			<u>MPERS</u> Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Pension (b)	Net Pension Liability (a) – (b)	Total Pension Liability (a)	Plan Fiduciary Net Pension (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2019	\$ 593,789	\$ 150,200	\$ 443,589	\$3,981,839	\$ 2,314,530	\$ 1,667,309
Changes for the year:						
Service Cost	13,574	—	13,574	43,971	—	43,971
Interest	41,711	—	41,711	271,174	—	271,174
Differences Between expected and actual experience	979	—	979	204	—	204
Changes of Assumptions	5,024	—	5,024	—	—	—
Contributions – Employer	—	38,605	(38,605)	—	210,167	(210,167)
Contributions – Employee	—	1,138	(1,138)	—	5,996	(5,996)
Net Income Investment	—	6,056	(6,056)	—	154,327	(154,327)
Benefit payments, including refunds of employee contributions	(37,593)	(37,593)	—	(256,091)	(256,091)	—
Disability Premiums	—	—	—	(1,616)	(1,616)	—
Administrative Expense	—	(72)	72	—	(4,373)	4,373
Net Transfers to Other Retirement Systems	—	—	—	(2,111)	322	(2,433)
Other	—	—	—	—	—	—
Net Changes	23,695	8,134	15,561	55,531	108,732	(53,201)
Balances at June 30, 2020	<u>\$ 617,484</u>	<u>\$ 158,334</u>	<u>\$ 459,150</u>	<u>\$4,037,370</u>	<u>\$ 2,423,262</u>	<u>\$ 1,614,108</u>

For the year ended June 30, 2020, the Judicial Plan and MPERS recognized pension expense of \$64,294,000 and \$175,678,000, respectively.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 7 - Retirement Systems (cont.)

At June 30, 2020, deferred outflows of resources and deferred inflows of resources related to pensions were reported from the following sources (in thousands of dollars):

	Deferred Outflows of Resources				Deferred Inflows of Resources			
	MSEP	Judicial	MPERS	MSEP-CU	MSEP	Judicial	MPERS	MSEP-CU
Difference between expected and actual experience	\$ 4,289	\$ 732	\$ 155	\$ 845	\$58,480	\$ 2,940	\$35,054	\$ 11,516
Changes of assumptions	201,013	11,469	77,343	39,586	—	—	—	—
Net difference between projected and actual earnings on pension plan investments	390,586	7,955	—	76,918	—	—	14,499	—
Changes in proportion and differences between plan contributions and proportionate share of contributions	25,138	—	—	3,717	282	—	—	27,850
Contributions subsequent to the measurement date	362,950	39,123	210,872	70,006	—	—	—	—
Total	\$983,976	\$59,279	\$288,370	\$191,072	\$58,762	\$ 2,940	\$49,553	\$ 39,366

Amount reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the measurement period of the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows (in thousands of dollars):

Fiscal Year Ended June 30	Net Deferred Outflows/Inflows of Resources			
	MSEP	Judicial	MPERS	MSEP-CU
2021	\$ 311,557	\$ 7,811	\$ 20,304	\$ 45,978
2022	158,891	6,041	2,481	19,508
2023	49,602	2,382	3,932	7,900
2024	42,215	982	1,228	8,313
Totals	\$ 562,265	\$ 17,216	\$ 27,945	\$ 81,699

Actuarial Assumptions

The total pension liability at June 30, 2020, is based upon the June 30, 2019 actuarial valuation for MOSERS and MPERS using the entry age normal actuarial cost method. Significant actuarial assumptions used in the June 30, 2019, actuarial valuations are the following:

	MSEP and MSEP-CU	Judicial	MPERS
Price Inflation	2.35 %	2.35 %	3.00 %
Salary Increases	2.85-8.35%	2.60-4.80%	3.00-12.45%
Investment Rate of Return	7.10 %	7.10 %	7.00 %

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 7 - Retirement Systems (cont.)

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2010 to June 30, 2015, for MOSERS. In addition, the investment return assumption was reduced from 7.25% to 7.10% for the June 30, 2019 valuation. Other assumption changes were decreases in the payroll and wage growth assumptions. MOSERS mortality rates were based on the RP-2014 Healthy Annuitant Mortality Table, projected to 2026 with scale MP-2015 and scaled by 120% for the MSEP and 98% for the Judicial Plan. The pre-retirement mortality table used was the RP-2014 Employee Mortality Table, projected to 2026 with scale MP-2015 and scaled by 95% for males and 90% for females.

Amounts reported in the June 30, 2019, actuarial report are assumptions reflecting adjustments to expected rates of withdrawal, disability, normal and early retirement, mortality, and merit and seniority pay for MPERS. The actuarial assumptions were based on the results of an actuarial experience study for the period July 1, 2012, through June 30, 2017. Mortality rates, for post-retirement mortality, used in evaluating allowances to be paid to non-disabled pensioners were the RP-2014 Healthy Mortality Tables projected to 2022 using projection scale MP-2017. Pre-retirement mortality used were the RP-2014 Employee Mortality Table projected to 2022 using projection scale MP-2017 and multiplied by a factor of 65%. Disabled pension mortality was based on RP-2014 Disabled Retiree Annuitant Mortality Tables projected to 2022 using projection scale MP-2017.

The long-term (30 year) expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for the MSEP and Judicial Plan and arithmetic real rates of return for MPERS for each major asset class included in the target allocation are summarized in the table below:

Target Asset Allocation - New Portfolio

Asset Class	MSEP and MSEP-CU		Judicial		MPERS	
	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	30.0%	7.7%	30.0%	7.7%	40.0%	6.0%
Private Equity	15.0%	9.3%	15.0%	9.3%	10.0%	8.9%
Fixed Income					22.5%	2.1%
Real Assets					10.0%	5.9%
Real Estate					10.0%	4.6%
Hedge Funds	5.0%	4.8%	5.0%	4.8%	0.0%	0.0%
Opportunistic Debt					7.5%	5.9%
Long treasuries	25.0%	3.5%	25.0%	3.5%		
Core bonds	10.0%	3.1%	10.0%	3.1%		
Commodities	5.0%	5.5%	5.0%	5.5%		
TIPS	25.0%	2.7%	25.0%	2.7%		
Private real assets	5.0%	7.1%	5.0%	7.1%		
Public real assets	5.0%	7.7%	5.0%	7.7%		
Alternative beta	10.0%	5.3%	10.0%	5.3%		
Private Credit	5.0%	9.5%	5.0%	9.5%		
Cash and cash equivalents**	(40.0)%	0.0%	(40.0)%	0.0%		
	<u>100.0%</u>		<u>100.0%</u>		<u>100.0%</u>	

**Cash and cash equivalents policy allocation amounts are negative due to use of leverage.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 7 - Retirement Systems (cont.)

Target Asset Allocation - Old Portfolio

Asset Class	MSEP and MSEP-CU		Judicial	
	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	38.0%	8.3%	38.0%	8.3%
Nominal Bonds	44.0%	3.3%	44.0%	3.3%
Commodities	20.0%	7.8%	20.0%	7.8%
Inflation- linked Bonds	39.0%	2.4%	39.0%	2.4%
Alternative Beta	31.0%	6.6%	31.0%	6.6%
Cash and cash equivalents**	(72.0)%	0.0%	(72.0)%	0.0%
	<u>100.0%</u>		<u>100.0%</u>	

**Cash and cash equivalents policy allocation amounts are negative due to use of leverage.

Discount Rate

A single discount rate based on the expected rate of return on pension investments of 7.10%, 7.10%, and 7.00% was used to measure the total pension liability for MSEP, Judicial Plan, and MPERS, respectively. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and the employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate for MPERS. The projection of cash flows used to determine the discount rate assumed that contributions will be made using actuarial determined rates from employers for MOSERS. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

Regarding the sensitivity of the net pension liability to changes in the single discount rate, the following presents the plan's net pension liability, calculated using a single discount rate, as well as, what the plan's net pension liability would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage-point higher (in thousands of dollars):

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
MSEP Net Pension Liability	6.10% \$6,346,497	7.10% \$5,030,722	8.10% \$3,924,476
Judicial Plan Net Pension Liability	6.10% \$522,724	7.10% \$459,150	8.10% \$404,862
MPERS Net Pension Liability	6.00% \$2,088,979	7.00% \$1,614,108	8.00% \$1,217,786
MSEP-CU Net Pension Liability	6.10% \$1,249,819	7.10% \$990,703	8.10% \$772,849

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 7 - Retirement Systems (cont.)

Payables to the Pension Plan

As of June 30, 2020, the State had payables of \$17,771,000 to MOSERS for the outstanding amount of contributions to the pension plan, relating to a two week lag in payroll.

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separate financial reports issued by MOSERS and MPERS:

Missouri State Employees' Retirement System
P.O. Box 209
Jefferson City, Missouri 65102-0209
www.mosers.org

Missouri Department of Transportation and
Highway Patrol Employees' Retirement System
P.O. Box 1930
Jefferson City, Missouri 65102-1930
www.mpers.org

University of Missouri Retirement System

Plan Description

The University of Missouri Retirement, Disability, and Death Benefit Plan is a single-employer defined benefit plan for all qualified employees. As authorized by Section 172.300, RSMo, the University's Board of Curators administers the Retirement Plan and establishes its terms.

Full-time employees vest in the Retirement Plan after five years of credited service and become eligible for benefits based on age and years of service. A vested employee who retires at age 65 or older is eligible for a lifetime annuity calculated at a certain rate times the credited service years times the compensation base (average consumption for the five highest consecutive salary years). The rate is 2.2% if the employee was hired before October 1, 2012, or 1.0% if the employee was hired after September 30, 2012. Academic members who provide summer teaching and research service receive additional summer service credit. The Board of Curators may periodically approve increases to the benefits paid to existing pensioners. However, vested members who leave the University prior to eligibility for retirement are not eligible for these pension increases. Vested employees who are at least age 55 and have ten years or more of credited service, or age 60 with at least five years of credited service may choose early retirement with a reduced benefit. However, if the employee retires at age 62 and has at least 25 years of credited service, the benefit is not reduced. Up to 30% of the retirement annuity can be taken in a lump sum payment. In addition, the standard annuity can be exchanged for an actuarially-equivalent annuity selected from an array of options with joint and survivor, period certain, and guaranteed annual increase features.

As of June 30, 2020, membership consisted of the following:

Vested members	18,352
Inactive vested members	5,046
Pensioners and beneficiaries	10,836
Total Membership	<u>34,234</u>

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 7 - Retirement Systems (cont.)

In April 2019, the University's Board of Curators approved a new retirement plan for newly hired or rehired employees starting October 1, 2019. Employees starting on or after that date, will be enrolled in a defined contribution plan and the defined benefit plan of the University will be closed to new entrants. Rehires on or after October 1, 2019 will also be enrolled into the new defined contribution plan regardless of their vested status in the defined benefit plan. Vested defined benefit employees that are rehired on or after October 1, 2019 will no longer receive creditable service credit within the defined benefit plan.

Contributions

The University's contributions to the Retirement Plan are equal to the actuarially determined contribution requirement (ADC). The ADC for those employees hired before October 1, 2012 averaged 11.4% of covered payroll for the year ending June 30, 2020. The ADC for those employees hired after September 30, 2012, averaged 7.8% of covered payroll for the year ended June 30, 2020. Employees are required to contribute 1% of their salary up to \$50,000 in a calendar year and 2% of their salary in excess of \$50,000. An actuarial valuation of the Plan is performed annually and the University's contribution rate is updated on July 1, to reflect the actuarially determined funding requirement from the most recent valuation, as of the preceding October 1. This actuarial valuation reflects the adoption of any Retirement Plan amendments during the previous fiscal year. The University contributed \$118,234,000 during the fiscal year ended June 30, 2020.

Employees hired after September 30, 2012, participate in a single employer, defined contribution plan. Each year the University contributes 2% of each employee's eligible salary to a 401(a) plan. Employees are able to contribute to a 457(b) and 403(b) plan. The University will match up to 3% of the employee's contribution to the 457(b) plan with the University's match funds going into the 401(a) plan. Employees in the defined contribution plans are immediately 100% vested in their contributions. Employees hired or rehired beginning October 1, 2019, will participate in a single- employer, defined contribution plan. Employees will be automatically enrolled in the plan to contribute 8% of eligible salary into a 457(b) plan. Each year the University will match up to 8% of each employer's eligible salary to a 401(a) plan. The University's matching contributions vest following three years of consecutive or nonconsecutive service. The defined contribution plan recognized \$26,781,000 of pension expense net of \$3,720,000 of forfeitures for the year ended June 30, 2020.

Net Pension Liability

The Retirement Plan's net pension liability was measured as of June 30, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of October 1, 2019. Roll-forward procedures were used to measure the Retirement Plan's net pension liability as of June 30, 2020. For the year ended June 30, 2020, fiduciary net position as a percentage of the total pension liability amounted to 76.71%.

Changes in net pension liability (in thousands of dollars):

	Total Pension Liability (TPL) (a)	Fiduciary Net Pension (FNP) (b)	Net Pension Liability (NPL) (a) - (b)
Balances at June 30, 2019	\$ 4,571,623	\$ 3,757,413	\$ 814,210
Changes for the year:			
Service Cost	66,239	—	66,239
Interest	323,553	—	323,553
Differences between expected and actual experience	68,943	—	68,943
Contributions – Employer	—	118,234	(118,234)
Contributions – Employee	—	16,484	(16,484)
Net Income Investment	—	28,604	(28,604)
Benefit payments, including refunds of employee contributions	(265,991)	(265,991)	—
Net Changes	192,744	(102,669)	295,413
Balances at June 30, 2020	\$ 4,764,367	\$ 3,654,744	\$ 1,109,623

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 7 - Retirement Systems (cont.)

Pension Expense

Annual pension expense consists of service cost and interest on the pension liability less employee contributions and projected earnings on pension plan investments. The difference between actual and expected earnings is recorded as a deferred outflow/inflow of resources and recognized in pension expense over a five year period.

For the year ended June 30, 2020, the Retirement Plan recognized pension expense of \$243,021,000. At June 30, 2020, deferred outflows of resources and deferred inflows of resources related to pensions were reported from the following sources (in thousands of dollars):

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 76,279	\$ 15,050
Changes in assumptions	116,739	—
Net difference between projected and actual earnings on pension plan investments	188,145	—
Total	<u>\$ 381,163</u>	<u>\$ 15,050</u>

The University recognizes differences between actual and expected investment performance included in deferred outflows/inflows of resources on a straight-line basis over five years. Differences between expected and actual experience on actuarial assumptions are amortized over the average expected remaining service life of the University's employees. The following table summarizes the future recognition of these items:

Fiscal Year Ended June 30	Net Deferred Outflows/Inflows of Resources
	Recognition
2021	\$ 84,017
2022	112,430
2023	103,515
2024	61,943
2025	4,208
Totals	<u>\$ 366,113</u>

Actuarial Assumptions

The October 1, 2019 actuarial valuation utilized the entry age actuarial cost method. The discount rate used to measure the total pension liability was 7.20%. Actuarial assumptions included:

Inflation	2.20 %
Salary Increases	3.6% - 4.5%
Investment Rate of Return	7.20 %

For purposes of determining actuarially required contributions, the actuarial value of assets was determined using techniques that spread effects of short-term volatility in the market value of investments over a five-year period. The underfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis over 24 years from the October 1, 2019 valuation date. Mortality rates were based on the RP-2014 Combined Health Mortality Table projected using Scale MP-2017 and RP-2000 Combined Health Mortality Table projected to 2023 using Scale BB for the October 1, 2019 valuation date.

The actuarial assumptions used in the October 1, 2019 valuation were based on the results of the most recent quinquennial study of the University's own experience covering 2012 to 2016.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 7 - Retirement Systems (cont.)

The annual money-weighted rate of return is calculated as the internal rate of return on pension investments, net of pension plan investment expense. The money-weighted rate of return expresses investment performance, net of pension plan investment expense, adjusted for the changing amounts actually invested. The annual money-weighted rate of return on pension plan investments for the year ended June 30, 2020 was 0.6%. The following table provides long-term expected rates of real return:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Public equity	32.0 %	5.2 %
Private equity	10.0 %	5.7 %
Sovereign bonds	15.0 %	1.0 %
Inflation linked bonds	17.0 %	0.8 %
Private debt	3.0 %	4.4 %
Risk balanced	10.0 %	7.6 %
Commodities	5.0 %	2.2 %
Real estate	8.0 %	4.5 %
	<u>100.0 %</u>	

Discount Rate

The discount rate used to measure the total pension liability was 7.20%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that the University contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

Regarding the sensitivity of the net pension liability to changes in the single discount rate, the following presents the plan's net pension liability, calculated using a single discount rate, as well as, what the plan's net pension liability would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage-point higher (in thousands of dollars):

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
	6.20%	7.20%	8.20%
MU Net Pension Liability	\$1,704,483	\$1,109,623	\$607,118

Separate financial statements are not prepared for the Plan.

Detailed information concerning the Plan is presented in the University's 2020 financial report, which is publicly available. Copies of this report may be requested from:

University of Missouri System
118 University Hall
Columbia, Missouri 65211
www.umsystem.edu

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 8 - Other Postemployment Benefits

In addition to the retirement benefits described in Note 7, the State provides postemployment health care and life insurance benefits, in accordance with State statutes, to the majority of employees who either retire from the State or receive long-term disability benefits. These benefits are administered by the Missouri Consolidated Health Care Plan (MCHCP), the Missouri State Employees' Retirement System (MOSERS), the Missouri Department of Transportation and Highway Patrol Employees' Medical and Life Insurance Plan (MHPML), and the Conservation Employees' Insurance Plan (CEIP). MCHCP is a cost-sharing multiple-employer, defined benefit other postemployment benefits plan, MOSERS is an insured, defined benefit insurance plan, and MHPML and CEIP are single-employer defined benefit public employees' other postemployment benefits plans.

Plan Descriptions

Missouri Consolidated Health Care Plan (MCHCP) operates a cost-sharing multiple-employer, defined benefit Other Postemployment Benefits Plan (OPEB), the State Retiree Welfare Benefit Trust (SRWBT). Employees may participate at retirement, if eligible to receive a monthly retirement benefit from either Missouri Employees' Retirement System (MOSERS) or another retirement system whose members grandfathered for coverage under the MCHCP by law. The terms and conditions governing postemployment benefits, are vested with the MCHCP Board of Trustees within the authority granted under sections 103.003 - 103.178, RSMo. MCHCP provides medical, dental, and vision benefits, and the Strive Employee Life & Family program for the exclusive benefit of current and future retired employees of the state and their dependents who meet eligibility requirements, except those retired members covered by other OPEB plans of the state. Covered categories include active employees, participants and spouses in payment status, participants with a deferred benefit, and disabled participants.

The Missouri Department of Transportation and Highway Patrol Employees' Medical and Life Insurance Plan (MHPML) is a single-employer, defined benefit OPEB plan administered in accordance with Section 104.270, RSMo. MHPML is not a separate legal entity and is self insured. The plan does not maintain assets in a trust and pays expenses on a pay-as-you-go basis. The plan assets are neither legally protected from creditors nor are they dedicated to providing OPEB benefits. The State has no legal obligation to pay the benefits. MHPML provides healthcare insurance benefits to employees who retired from the Department who participated in the Medical and Life Insurance Plan when they were an active employee and had a minimum of five years creditable service. Coverage categories include retirees, certain disabled employees, spouses, certain dependents and survivors of deceased employees and retirees. At July 1, 2019, the number of participants covered by the plan included 6,185 retirees or beneficiaries currently receiving benefits, 92 retirees entitled to but not yet receiving benefits, and 7,526 active employees.

The Conservation Employees' Benefits Plan (CEIP) is a single-employer defined benefit OPEB plan administered by the Conservation Employees' Benefits Plan Board of Trustees in accordance with Article IV, Section 42 of the Missouri Constitution. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The benefit plan for the Department of Conservation is not irrevocable.

CEIP provides for the continuation of medical insurance benefits for retirees and their dependents. Coverage categories include active employees, retirees and surviving spouses, and spouses of current retirees. At June 30, 2019, 1,300 active employees, 849 retirees and surviving spouses, and 408 spouses of current employees were participating in the plan.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 8 - Other Postemployment Benefits (cont.)

Contributions

Contributions are established and may be amended by the MCHCP Board of Trustees with the authority granted under sections 103.003 - 103.178, RSMo. Contributions to MCHCP by the State are not legally or contractually required. For the fiscal year end June 30, 2019, employers contributed 4.99% for the period July 1, 2018 through January 31, 2019; 6.19% for the period February 1, 2019 through April 15, 2019; and 4.33% for the period April 16, 2019 through June 30, 2019, of covered payroll. Retiree contribution rates are established based on projected claims experience and funding provided by employer contributions. Contributions to the OPEB plan for MCHCP and MCHCP-CU was \$82,295,000 and \$35,000, respectively for the year ended June 30, 2020.

The contribution requirements for MHPML are recommended by the Medical and Life Insurance Plan's Board of Trustees and are approved by the Missouri Highways and Transportation Commission. The Commission contributes a percentage of medical premiums for retirees. For those who retired on or prior to January 1, 2015, an amount ranging from 40.0% to 57.0% of the premium is contributed, dependent on the level of coverage. Medical premiums, for employees who retire on or after January 1, 2015, are based on total years of service, with the Commission contributing 2.0% per year of service, not to exceed 50.0% of the total premium, with the retiree responsible for the remaining balance of the premiums. Benefit projections for financial reporting purposes are based on the benefits provided under the terms of the substantive plan in effect at the time of each valuation and the historical pattern of cost sharing between employer and the plan members to that point. Contributions to the Plan for the year ended June 30, 2020 was \$23,639,000.

The contribution requirements for CEIP are established by a trust agreement between the Conservation Commission and the Conservation Employees' Benefits Plan Board of Trustees, which grants the authority to establish and amend benefit terms and financing requirements to the Board of Trustees. The Commission contribution toward retiree medical premium is based on tenure or years of service with the State. At the time of retirement, employees who have 25+ years of service receive a 35% contribution, 20-24 years of service receive a 30% contribution, 15-19 years of service receive a 25% contribution, vested status up to 14 years of service receive a 20% contribution, and employees who retired prior to January 1, 2013 continue to receive a 35% contribution towards their premium. Benefit projections for financial reporting purposes are based on an established policy of the retiree's paying the premium amount less any direct subsidy paid by the Commission based on years of service and date of retirement. Contributions to the Plan for the year ended June 30, 2020 was \$2,961,000.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources

Cost-Sharing Multiple Employer Plan:

At June 30, 2020, a liability was reported for the State's proportionate share of the collective net OPEB liability for the MCHCP and the MCHCP-CU plans based on an actuarial valuation as of July 1, 2019. The State's proportionate share of the collective net OPEB liability was calculated by dividing the State's contribution to the SRWBT by the total contributions from all applicable employers during the measurement period. From the previous valuation, the discount rate changed from 5.90% to 5.24%.

The State reported the following proportionate share of the collective net OPEB liability and the OPEB expense for the fiscal year ended June 30, 2020 (in thousands of dollars):

	<u>MCHCP</u>	<u>MCHCP-CU</u>
OPEB Expense	\$ 61,643	\$ 10
Proportionate share:		
2020	99.61 %	0.04 %
Net OPEB Liability	\$ 1,761,801	\$ 746

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 8 - Other Postemployment Benefits (cont.)

Single-Employer Plans:

The State's total OPEB liability and related information for the MHPML and CEIP plans for the fiscal year ended June 30, 2020 (in thousands of dollars):

	MHPML	CEIP
	Total OPEB Liability	Total OPEB Liability
Balances at June 30, 2019	\$ 1,121,375	\$ 149,716
Changes for the year:		
Service Cost	38,514	2,501
Interest	44,435	5,276
Differences between expected and actual experience	(52,465)	—
Effect of economic/demographic gains or losses	—	(36,969)
Changes of assumptions or other inputs	(63,896)	32,152
Benefit payments	(23,638)	(2,961)
Net Changes	(57,050)	(1)
Balances at June 30, 2020	\$ 1,064,325	\$ 149,715

For the year ended June 30, 2020, the MHPML and CEIP recognized OPEB expense of \$27,779,000 and \$7,444,000, respectively.

At June 30, 2020, deferred outflows of resources and deferred inflows of resources related to OPEBs were reported from the following sources (in thousands of dollars):

	Deferred Outflows of Resources				Deferred Inflows of Resources			
	MCHCP	MHPML	CEIP	MCHCP- CU	MCHCP	MHPML	CEIP	MCHCP- CU
Difference between expected and actual experience	\$ 62,309	\$ —	\$ —	\$ 26	\$ (23,629)	\$ (45,206)	\$ (30,551)	\$ (11)
Changes of assumptions	—	—	33,228	—	(74,407)	(174,642)	(3,944)	(34)
Net difference between projected and actual earnings on plan investments	2,808	—	—	1	—	—	—	—
Changes in proportion and differences between employer contributions and proportionate share of contributions	785	—	—	16	(44)	—	—	(142)
Contributions subsequent to the measurement date	71,433	23,667	—	32	—	—	—	—
Total	\$137,335	\$ 23,667	\$ 33,228	\$ 75	\$ (98,080)	\$ (219,848)	\$ (34,495)	\$ (187)

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 8 - Other Postemployment Benefits (cont.)

Amount reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability for the measurement period of the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows (in thousands of dollars):

June 30	Net Deferred Outflows/Inflows of Resources			
	MCHCP	MHPML	CEIP	MCHCP-CU
2021	\$ (4,413)	\$ (55,170)	\$ (334)	\$ (19)
2022	(4,413)	(55,170)	(334)	(19)
2023	(4,371)	(55,170)	(334)	(18)
2024	(5,062)	(31,439)	370	(19)
2025	(5,267)	(20,246)	(636)	(19)
Thereafter	(8,652)	(2,653)	—	(50)
Totals	<u>\$ (32,178)</u>	<u>\$ (219,848)</u>	<u>\$ (1,268)</u>	<u>\$ (144)</u>

Actuarial Assumptions

The total OPEB liability at June 30, 2020, is based upon the the July 1, 2019 actuarial valuation date for MCHCP and MHPML, and the June 30, 2019 actuarial valuation date for CEIP, using the entry age normal actuarial cost method. Significant actuarial assumptions used in the actuarial valuations are the following:

MCHCP and MCHCP-CU	
Price Inflation	3.0%
Salary Increases	4.0%
Investment Rate of Return	5.24%
Healthcare Cost Trend Rate	Non-Medicare is 6.00% for fiscal year 2019; the rate decreases by 0.25% per year to an ultimate rate of 5.0% in fiscal year 2023 and later. Medicare is 10.0% in fiscal 2019 and 2020, 22.0% in fiscal 2021, 10.0% in fiscal 2022 and 2023, 9.5% in fiscal 2024, 9.0% in fiscal 2025, 8.5% in fiscal 2026 then 8.0% in fiscal 2027 decreasing by 1.0% per year to an ultimate rate of 5.0% in fiscal year 2030 and after.
MHPML	
Price Inflation	2.0%
Salary Increases	2.5%
Investment Rate of Return	3.51%
Healthcare Cost Trend Rate	6.0% for 2019, decreasing to 4.5% for 2025 and later years.
CEIP	
Price Inflation	2.3%
Salary Increases	4.0%
Investment Rate of Return	2.21%
Healthcare Cost Trend Rate	Pre-65 rate of 6.6% for 2019, gradually decreasing to an ultimate rate of 3.7% for 2073 and beyond. Post-65 trend rate of 6.3% for 2019, gradually decreasing to an ultimate rate of 3.7% for 2073 and beyond.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 8 - Other Postemployment Benefits (cont.)

MCHCP's actuarial assumptions used in the July 1, 2019 valuation for SRWBT involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. The valuation to determine the SRWBT's total OPEB liability is required to be performed at least every two years, but is performed annually. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of the valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short term volatility in actuarial liabilities and the actuarial value of assets, consistent with the long term perspective of the calculations. The collective total OPEB liability for June 30, 2019 measurement date was determined by an actuarial valuation as of July 1, 2019, with updated procedures used to roll forward the total OPEB liability to June 30, 2019. The cost method utilized for the valuation year June 30, 2019, was the entry age normal, level percentage of payroll. Mortality rates were based on RP-2016 for Employees/Annuitants without collar adjustments using Scale MP-2016. The last experience study was conducted for the period July 1, 2008 through June 30, 2012. The last independent actuarial review of the reasonableness and accuracy of actuarial assumptions, actuarial cost methods, and valuations was conducted as of June 30, 2019.

MHPML's actuarial assumptions used in the July 1, 2019 valuation were determined using a measurement date of July 1, 2019. The inflation rate was based on the actuary's long-term estimate of inflation as of July 1, 2017 and July 1, 2018. The salary increases were based on projected salaries, which include COLA's. The discount rate was based on Bond Buyer General Obligation 20-Bond Municipal Bond Index. Mortality rates were based on the 2018 Pub-2010 Public Retirement Plans Safety Employees Mortality Table weighted by Headcount project by MP-2018 and the RP 2014 Employees and Health Annuitants Mortality table, headcount weighted, fully generational projected by Scale MP-2016 for July 1, 2019. The actuarial assumptions used in the July 1, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2018 through June 30, 2019. From the previous valuation, the discount rate changed from 3.87% to 3.51%.

CEIP's actuarial assumptions used in the June 30, 2019 valuation were determined using a measurement date of June 30, 2020. The discount rate was based on the 20-year Bond General Obligation Index. Mortality rates were based on Pub-2010 Mortality for General Employees, Healthy Annuitants and Contingent Survivors, with generational projection per Scale MP-2019. The plan has not had a formal actuarial experience study performed. From the previous valuation, the discount rate changed from 3.50% to 2.21%.

For MCHCP, the long-term expected rate of return on OPEB plan investments was determined as a blend of the plan sponsor's best estimate on the expected return on plan assets and the 20-year high quality municipal bond rate as of the measurement date. The target asset allocation and best estimates of arithmetic real rate of returns for each major asset class are listed below.

Asset Class	MCHCP and MCHCP-CU	
	Target Allocation	Long-Term Expected Real Rate of Return
Large Cap Stocks	16.0%	8.5%
Mid Cap Stocks	7.0%	8.8%
Small Cap Stocks	7.0%	8.8%
High-Yield Bonds	5.0%	9.0%
BarCap Aggregate Bonds	63.0%	3.7%
Cash Equivalants	2.0%	3.3%
	<u>100.0%</u>	

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 8 - Other Postemployment Benefits (cont.)

Discount Rate

A single discount rate based on the expected rate of return on OPEB investments of 5.24%, 3.51%, and 2.21% was used to measure the total OPEB liability for MCHCP, MHPML, and CEIP, respectively. For MCHCP, the projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions will be made at required rates, actuarially determined. For years where the expected benefit payments can be covered by projected trust assets, expected returns are used. For years where payments are not expected to be covered by trust assets, the municipal Bond Buyer 20-Bond General Obligation Index rate is utilized.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

Regarding the sensitivity of the net OPEB liability for MCHCP and total OPEB liability for MHPML and CEIP, to changes in the single discount rate, the following presents the State's liability, calculated using a single discount rate, as well as, what the plan's liability would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage-point higher (in thousands of dollars):

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
MCHCP Net OPEB Liability	4.24% \$2,090,855	5.24% \$1,761,801	6.24% \$1,501,274
MHPML Total OPEB Liability	2.51% \$1,273,993	3.51% \$1,064,325	4.51% \$902,165
CEIP Total OPEB Liability	1.21% \$183,763	2.21% \$149,715	3.21% \$123,864
MCHCP-CU Net OPEB Liability	4.24% \$886	5.24% \$746	6.24% \$636

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 8 - Other Postemployment Benefits (cont.)

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

Regarding the sensitivity of the net OPEB liability for MCHCP and the total OPEB liability for MHPML and CEIP, to changes in healthcare cost trend rates, the following presents the plan's liability, calculated using healthcare cost trend rates, as well as, what the plan's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher (in thousands of dollars):

	1% Decrease	Current Health Care Cost Trend Rates	1% Increase
MCHCP Net OPEB Liability	\$1,481,511	\$1,761,801	\$2,118,116
MHPML Total OPEB Liability	\$882,361	\$1,064,325	\$1,304,988
CEIP Total OPEB Liability	\$124,948	\$149,715	\$182,747
MCHCP-CU Net OPEB Liability	\$628	\$746	\$897

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan's fiduciary net position is available in the separate financial reports issued by MCHCP:

Missouri Consolidated Health Care Plan
P.O. Box 104355
Jefferson City, Missouri 65110-4355
www.mchcp.org

Missouri State Insured Defined Benefit Insurance Plan

The Missouri State Insured Defined Benefit Insurance Plan is administered through The Standard, which is a third party administrator with oversight by Missouri State Employees Retirement System (MOSERS). In the event that the Standard becomes insolvent, the Missouri Guarantee Association will work with the Standard to see what assets are available to handle their liabilities and the MO Guarantee Association would handle the open and unpaid claims up to the maximum outlined in Section 376.717, RSMo.

Retiree Life Insurance

Members who retire on or after October 1, 1985, or retirees of the Department of Labor and Industrial Relations (DOLIR) who retire on or after January 1, 1996, are eligible for \$5,000 of state-sponsored basic life insurance coverage if they retire directly from active employment. This group plan is financed on a percentage of payroll and is purchased as a group policy through competitive bids. Premiums are contributed as provided by Section 104.515, RSMo. Retirees of the DOLIR who retire prior to January 1, 1996, are eligible for state-sponsored insured defined benefit coverage in the same amount of coverage they were receiving through the DOLIR. The coverage for this closed group is purchased as a group policy at a current cost of \$2.07 per thousand dollars of coverage, per month as provided by Section 288.225, RSMo. The cost for fiscal year 2020 was \$1,954,000.

Long-Term Disability Insurance (LTD)

MOSERS provides LTD coverage for eligible members and generally includes those active members of MOSERS' retirement plans who do not have other disability coverage and are not yet eligible to receive normal (unreduced) retirement benefits. There were 31,737 members covered under the program as of June 30, 2020. This insured defined-benefit coverage is billed on percentage of covered payroll (0.55%). Purchased as group policy through competitive bids, LTD is administered by The Standard Insurance Company. The cost for the year ended June 30, 2020, was \$8,385,000. Premiums are contributed by the State and its component employers as provided for by Section 104.515, RSMo.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 8 - Other Postemployment Benefits (cont.)

University of Missouri System

Plan Description

In addition to the retirement benefits described in *Note 7*, the University of Missouri operates a single-employer, defined benefit Other Postemployment Benefits (OPEB) Plan. The assets of the OPEB Trust Fund are irrevocable and legally protected from creditors and dedicated to providing postemployment benefits in accordance with the plan. The OPEB plan provides postemployment medical, dental, and life insurance benefits to employees who retire from the University after attaining age 55 and before reaching age 60 with ten or more years of service, or after attaining age 60 with five or more years of service. As of January 1, 2018, employees must be 60 years old and have 20 years of service at the date of retirement to access the same percentage subsidy as retirees prior to January 1, 2018. Employees with age plus years of service less than 80, but with more than 5 years of service as of January 1, 2018, will receive a subsidy of \$100 per year of service up to a maximum of \$2,500 annually. Employees with less than 5 years of service as of January 1, 2018, will not receive an insurance subsidy or be eligible to participate in the University's plans.

As of June 30, 2020, 8,309 retirees were receiving benefits, and an estimated 8,907 active University employees may become eligible to receive benefits under the plan. Postemployment medical, dental and life insurance benefits are also provided to long-term disability claimants who were vested in the University's Retirement Plan at the date the disability began, provided the onset date of the disability was on or after September 1, 1990. As of June 30, 2020, 119 long-term disability claimants met those eligibility requirements. The terms and conditions governing the postemployment benefits to which employees are entitled are at the sole authority and discretion of the University's Board of Curators. The OPEB plan does not issue a separate financial report.

Contributions

Postemployment benefits are funded through both employer and employee contributions. Contribution requirements of employees and the University are established and may be amended by the University's Board of Curators. For employees retiring prior to September 1, 1990, the University contributes 2/3 of the medical benefits premium and 1/2 of the dental plan premium. For employees who retire on or after September 1, 1990, the University contributes towards premiums based on the employee's length of service and age at retirement.

The University makes available two group term life insurance options. Option A coverage is equal to the retiree's salary at the date of retirement, while Option B is equal to two times the amount. For each Option, graded decreases in coverage are made when the retiree attains specific age levels. The University pays the full cost of Option A and approximately 91% of Option B coverage. Coverage for group term life insurance ends on January 1 following the retiree's 70th birthday.

For the year ended June 30, 2020, participant contributions were \$17,763,000, or approximately 52.4%, of the total premiums through their required contributions, which vary depending on the plan and coverage selection. In fiscal year 2020, the contribution rate as a percentage of covered payroll was 3.37% and the University contributed \$20,672,000.

The University also makes available two long-term disability options to its employees. Option A coverage is equal to 60% of the employee's salary on the date the disability began, when integrated with benefits from all other sources. Option B coverage is equal to 66-2/3% of the employee's salary, integrated so that benefits from all sources will not exceed 85% of the employee's salary. Both options have a 149-day waiting period and provide benefits until age 65. The University pays the full cost of the Option A premium, while employees enrolled in Option B pay the additional cost over the Optional A premium.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 8 - Other Postemployment Benefits (cont.)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources

At June 30, 2020, the net OPEB liability for the University was based on an actuarial valuation as of June 30, 2020 and measured as of that date. For the year ended June 30, 2020, fiduciary net position as a percentage of the net OPEB liability amounted to 9.67%.

Changes in net OPEB liability (in thousands of dollars):

	Total OPEB Liability (TOL)	Fiduciary Net Position (FNP)	Net OPEB Liability (NOL)
Balances at June 30, 2019	\$ 492,066	\$ 38,426	\$ 453,640
Changes for the year:			
Service Cost	4,019	—	4,019
Interest	17,004	—	17,004
Differences between expected and actual experience	(4,425)	—	(4,425)
Changes in assumptions	(81,032)	—	(81,032)
Contributions – Employer	—	20,672	(20,672)
Contributions – Employee	—	17,763	(17,763)
Net Investment Income	—	920	(920)
Benefit payments, including refunds of employee contributions	(20,652)	(38,413)	17,761
Administrative Expenses	—	(2)	2
Net Changes	(85,086)	940	(86,026)
Balances at June 30, 2020	<u>\$ 406,980</u>	<u>\$ 39,366</u>	<u>\$ 367,614</u>

For the year ended June 30, 2020, the University recognized OPEB expense of \$791,000. At June 30, 2020, deferred outflows of resources and deferred inflows of resources related to OPEBs were reported from the following sources (in thousands of dollars):

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 22,968	\$ 3,641
Changes in assumptions	—	101,010
Net difference between projected and actual earnings on OPEB plan investments	—	2,116
Total	<u>\$ 22,968</u>	<u>\$ 106,767</u>

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 8 - Other Postemployment Benefits (cont.)

The University recognizes differences between actual and expected investment performance included in deferred outflows/inflows of resources on a straight-line basis over five years. Differences between expected and actual experience on actuarial assumptions are amortized over the average expected remaining service life of the University's employees. The following table summarizes the future recognition of those items (in thousands of dollars):

Fiscal Year Ended June 30	Net Deferred Outflows/Inflows of Resources Recognition
2021	\$ (20,233)
2022	(20,050)
2023	(19,732)
2024	(16,405)
2025	(8,146)
Thereafter	767
Totals	<u>\$ (83,799)</u>

Actuarial Assumptions

The total OPEB liability at June 30, 2020, is based upon the June 30, 2020 actuarial valuation, using the entry age normal, as a level percentage of pay, actuarial cost method. Significant actuarial assumptions used in the actuarial valuations are the following:

Price Inflation	2.2%
Salary Increases	Varies based on age: 0.1% to 6.0%(including inflation) for academic and administrative; 0.1% to 3.0% (including inflation) for clerical and service
Investment Rate of Return	2.21%
Pre-65 Medical and HSP Plans Trend Rate	7.00% decreasing by 0.25% per year until an ultimate trend of 4.50% is reached.
Pre-65 Rx trend rate	7.53% decreasing by 0.25% per year until an ultimate trend of 4.50% is reached.
Post-65 Medical and Rx Trend Rate	5.00% decreasing by 0.25% per year until an ultimate trend of 4.50% is reached
Dental trend rates	2.0% all years.

The University's actuarial assumptions used in the June 30, 2020 valuation involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Benefit projections for financial reporting purposes are based on the benefits provided under the terms of the substantive plan in effect at the time of each valuation and the historical pattern of cost sharing between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. For healthy retiree mortality rates, the RP-2014 Healthy Employee/Annuitant Mortality Table projected generationally using Scale MP-2017 was used. For disabled retiree mortality rates, the RP-2014 Disabled Annuitant Mortality Table projected generationally using Scale MP-2017 was used.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 8 - Other Postemployment Benefits (cont.)

Discount Rate

The discount rate used to measure the total OPEB liability was 2.21% for the year ended June 30, 2020. The projection of cash flows used to determine the discount rate assumed that the University would not make additional contributions to the OPEB Trust and would continue to fund the plan on a pay-as-you-go basis. Based on these assumptions, the OPEB Plan's fiduciary net position was not projected to cover a full year of projected future benefit payments. Therefore, all future benefit payments are discounted at the current index rate for 20 year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

Regarding the sensitivity of the net OPEB liability for the University, to changes in the single discount rate, the following presents the University's liability, calculated using a single discount rate, as well as, what the plan's liability would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage-point higher (in thousands of dollars):

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
	1.21%	2.21%	3.21%
Net OPEB Liability	\$430,532	\$367,614	\$316,449

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

Regarding the sensitivity of the net OPEB liability for the University, to changes in healthcare cost trend rates, the following presents the University's liability, calculated using healthcare cost trend rates, as well as, what the plan's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher (in thousands of dollars):

	1% Decrease	Current Health Care Cost Trend Rates	1% Increase
Net OPEB Liability	\$330,111	\$367,614	\$412,966

Detailed information concerning the Plan is presented in the University's 2020 financial report, which is publicly available. Copies of this report may be requested from:

University of Missouri System
118 University Hall
Columbia, Missouri 65211
www.umsystem.edu

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 9 - Deferred Compensation

Missouri State Public Employees' Deferred Compensation Plan:

In accordance with Internal Revenue Code Section 457, the State offers all employees the opportunity to participate in the Missouri State Public Employees' Deferred Compensation Plan. Under the Plan, employees are permitted to defer a portion of their current salary until future years.

All amounts of compensation deferred under the Plan must be held in a trust, custodial account, or annuity contract for the exclusive benefit of Plan participants and their beneficiaries. Investments are managed by the Plan's trustee under one of several investment options, or a combination thereof. The choice between the investment option(s) available by the Plan is made by the participants.

Copies of the Plan's financial statements may be requested from:

Plan Administrator
c/o MOSERS
P.O. Box 209
907 Wildwood Drive
Jefferson City, Missouri 65102-0209

Missouri State Public Employees' Deferred Compensation Plan:

The Plan was established by the Missouri State Public Employees' Deferred Compensation Commission in July 1995 pursuant to Section 401(a) of the Internal Revenue Code.

Under the Plan provisions, any employee of the State is eligible to participate in the Plan if he/she has been an employee of the State for at least 12 consecutive months preceding any employer contributions to the Plan, and is making continuous monthly deferrals of at least \$25 to the Missouri State Public Employees' Deferred Compensation Plan. As of March 2010, employer incentive (match) associated with the State of Missouri Deferred Compensation Plan was suspended. Participating employees are 100% vested.

The first employer contributions to the Plan were made in January 1996. The Plan receives contributions from employers as well as rollovers from other qualified plans. During fiscal year 2020, net rollovers and contributions to ICMA-RC were \$22,094,000.

Copies of the Plan's financial statements may be requested from:

Plan Administrator
c/o MOSERS
P.O. Box 209
907 Wildwood Drive
Jefferson City, Missouri 65102-0209

Note 10 - Changes in Short-Term Liabilities

The State uses a bank overdraft line of credit to compensate for timing in cash payments and receipts.

The following is a summary of the changes in short-term liabilities for the year ended June 30, 2020 (in thousands of dollars):

	Balance July 1, 2019	Increases	Decreases	Balance June 30, 2020
Governmental Activities:				
Bank Overdraft	\$ 2	\$ 1,993,046	\$ (1,993,046)	\$ 2

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 11 - Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the year ended June 30, 2020 (in thousands of dollars):

	*Balance June 30, 2019	Increases	Decreases	Balance June 30, 2020	Due Within One Year
Governmental Activities:					
Due to Other Entities	\$ 1,403	\$ 26	\$ —	\$ 1,429	\$ 645
General Obligation Bonds Payable	66,120	—	(21,590)	44,530	15,880
Other Bonds Payable	2,523,955	217,290	(277,110)	2,464,135	286,560
Unamortized Bond Premium	137,782	24,455	(33,175)	129,062	—
Obligations under Financed Purchase	30,748	6,258	(14,247)	22,759	10,837
Obligations under Lease Purchase	45,595	—	(3,532)	42,063	3,649
Pollution Remediation	48,805	1,059	(1,600)	48,264	2,653
Asset Retirement Obligations	1,792	—	—	1,792	—
Compensated Absences	176,588	224,053	(210,226)	190,415	160,596
Claims Liability	160,235	625,956	(635,183)	151,008	104,847
Contingent Liabilities	30,405	7,859	(10,434)	27,830	22,096
2 nd Injury Fund Contingent Liabilities	2,071,889	178,673	(76,559)	2,174,003	76,559
Net Other Postemployment Benefit Obligation	2,950,608	318,399	(359,324)	2,909,683	—
Net Pension Liability	6,580,774	1,407,221	(1,051,016)	6,936,979	—
Total Governmental-Type Activities	<u>\$ 14,826,699</u>	<u>\$ 3,011,249</u>	<u>\$ (2,693,996)</u>	<u>\$ 15,143,952</u>	<u>\$ 684,322</u>
Business-Type Activities:					
Obligations under Financed Purchases	\$ 2	\$ —	\$ (2)	\$ —	\$ —
Claims Liability	82,438	13,985	(11,260)	85,163	12,500
Grand Prize Winner Liability	113,473	101,383	(87,657)	127,199	98,307
Asset Retirement Obligations	2	2	(2)	2	—
Compensated Absences	4,660	8,341	(7,735)	5,266	5,203
Net Other Postemployment Benefit Obligation	55,767	7,151	(6,561)	56,357	—
Net Pension Liability	149,654	62,415	(46,616)	165,453	—
Total Business-Type Activities	<u>\$ 405,996</u>	<u>\$ 193,277</u>	<u>\$ (159,833)</u>	<u>\$ 439,440</u>	<u>\$ 116,010</u>

*Beginning balances as of June 30, 2019 have been restated (see Note 18).

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 12 - Debt

Bonds:

Bonds are long-term liabilities and are reconciling items from governmental fund financial statements to government-wide financial statements. On the Government-Wide Statement of Net Position, the long-term liabilities are shown as the amounts due within one year from the date of the statement and the amounts due in more than one year from the date of the statement.

General Obligation Bonds:

The Board of Fund Commissioners of the State of Missouri, upon voter approval and subsequent authorization of the General Assembly, issues general obligation bonds that are secured by a pledge of the full faith, credit, and resources of the State. The principal and interest amounts are transferred one year in advance from the General Fund or other funds to the debt service funds from which principal and interest payments are made. Three types of general obligation bonds are currently outstanding. Proceeds from the Water Pollution Control Bonds were used to provide funds for the protection of the environment through the control of water pollution. Proceeds from the Fourth State Building Bonds were used to provide funds for improvements of buildings and property of higher education institutions, Department of Corrections, and the Division of Youth Services. Proceeds from the Stormwater Control Bonds were used to provide funds to protect the environment through the control of stormwater.

To take advantage of lower interest rates, the Board of Fund Commissioners has issued bonds to refund various outstanding bond issues. The following indicates the refunding bonds issued by the Board (in thousands of dollars):

	Date Issued	Amount Issued	Series Refunded	Amount Refunded
Water Pollution Control Bonds:				
Series A 2010-Refunding	7/27/10	\$ 81,450	A 2001	\$ 15,030
			A 2002	20,225
			B 2002-Refunding	12,990
			A 2005-Refunding	8,595
			A 2007	31,385
Fourth State Building Bonds:				
Series A 2010-Refunding	7/27/10	9,060	A 2002-Refunding	8,970
			A 2005-Refunding	1,470
Series A 2012-Refunding	9/27/12	100,395	A 2002-Refunding	110,535
Stormwater Control Bonds:				
Series A 2010-Refunding	7/27/10	15,150	A 2001	7,320
			A 2002	8,475
			A 2005-Refunding	905

The additional principal amount of the refunding bonds does not decrease the amount of the authorization.

As of June 30, 2020, \$594,494,240 of the Water Pollution Control Bonds; \$250,000,000 of the Fourth State Building Bonds; and \$45,000,000 of the Stormwater Control Bonds have been issued. The remaining authorization for the Water Pollution Control Bonds is \$130,505,760 and for Stormwater Control Bonds is \$155,000,000. There is no remaining authorization for the Fourth State Buildings Bonds.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 12 - Debt (cont.)

General obligation bonds issued and outstanding as of June 30, 2020, were as follows (in thousands of dollars):

	Interest Rates	Payment Dates	Issue Date	Final Maturity Date	Issued	Outstanding
Water Pollution Control Bonds:						
Series A 2007	4.0 - 5.0%	6/1; 12/1	11/07	12/1/21	\$ 50,000	\$ 3,885
Series A 2010-Refunding	4.0 - 5.0%	12/1; 6/1	7/10	12/1/22	81,450	26,650
Fourth State Building Bonds:						
Series A 2010-Refunding	4.0 - 5.0%	12/1; 6/1	7/10	12/1/22	9,060	2,960
Series A 2012-Refunding	2.0 - 4.0%	10/1; 4/1	9/12	10/1/21	100,395	6,080
Stormwater Control Bonds:						
Series A 2010-Refunding	4.0 - 5.0%	12/1; 6/1	7/10	12/1/22	15,150	4,955
Total General Obligation Bonds					<u>\$ 256,055</u>	<u>\$ 44,530</u>
Less: Amount in Sinking Fund for payment of Principal						(18,113)
						<u><u>\$ 26,417</u></u>

As of June 30, 2020, general obligation debt service requirements for principal and interest in future years were as follows (in thousands of dollars):

Fiscal Year Ended June 30	Principal	Interest	Totals
2021	\$ 15,880	\$ 1,666	\$ 17,546
2022	16,560	964	17,524
2023	12,090	302	12,392
Totals	<u>\$ 44,530</u>	<u>\$ 2,932</u>	<u>\$ 47,462</u>

Other Bonds:

The Board of Public Buildings of the State of Missouri, upon the approval of the General Assembly, issues revenue bonds for building projects and commits state agencies to lease space in these buildings. The General Assembly appropriates to the Board, on behalf of the state agencies, amounts sufficient to pay the principal and interest on the bonds, maintain certain required reserves, and to pay the costs of operations. The total amount authorized for the Board equals \$1,545,000,000.

To take advantage of lower interest rates, the Board of Public Buildings has issued bonds to refund various outstanding bond issues. The following indicates the refunding bonds issued by the Board (in thousands of dollars):

	Date Issued	Amount Issued	Series Refunded	Amount Refunded
Board of Public Buildings:				
Series A 2011-Refunding	09/27/11	\$ 143,020	A 2001	\$ 126,850
			A 2003	12,620
			A 2006	3,175
Series A 2012-Refunding	08/23/12	278,835	A 2003	285,340
Series A 2013-Refunding	10/11/13	29,370	A 2003	30,195
Series A 2014-Refunding	08/19/14	88,680	A 2006	87,225
Series A 2015-Refunding	04/01/15	20,250	A 2011-Refunding	21,380
Series A 2020-Refunding	03/26/20	38,920	A 2011-Refunding	40,350

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 12 - Debt (cont.)

The additional principal amount of the refunding bonds does not decrease the amount of the authorization.

As of June 30, 2020, the Board of Public Buildings Bonds had issued \$1,192,915,000 of the bond authorization. The remaining authorization is \$352,085,000.

The Board of Public Buildings Bonds issued and outstanding as of June 30, 2020, were as follows (in thousands of dollars):

	Interest Rates	Payment Dates	Issue Date	Final Maturity Date	Issued	Outstanding
Board of Public Buildings:						
Series A 2011-Refunding	1.0 - 5.0%	4/1; 10/1	9/11	10/1/28	\$ 143,020	\$ 25,080
Series A 2012-Refunding	2.0 - 5.0%	4/1; 10/1	8/12	10/1/28	278,835	185,850
Series A 2013-Refunding	2.0 - 5.0%	4/1; 10/1	10/13	10/1/28	29,370	19,635
Series A 2014-Refunding	1.0 - 5.0%	4/1; 10/1	8/14	10/1/30	88,680	70,800
Series A 2015-Refunding	5.0%	4/1; 10/1	4/15	10/1/24	20,250	20,250
Series A 2015	3.0 - 5.0%	4/1; 10/1	4/15	10/1/39	36,805	32,200
Series B 2015	3.0 - 5.0%	4/1; 10/1	9/15	4/1/30	60,000	42,050
Series A 2016	3.0 - 4.0%	4/1; 10/1	5/16	4/1/36	100,000	75,805
Series A 2017	2.0 - 5.0%	4/1; 10/1	9/17	4/1/32	77,165	64,400
Series A 2018	3.0 - 5.0%	4/1; 10/1	5/18	4/1/38	47,740	42,735
Series A 2020-Refunding	3.0 - 3.25%	4/1; 10/1	3/20	10/1/25	38,920	38,920
Total Board of Public Buildings Bonds					<u>\$ 920,785</u>	<u>\$ 617,725</u>

As of June 30, 2020, the debt service requirements for principal and interest in future years for the Board of Public Buildings Bonds were as follows (in thousands of dollars):

Fiscal Year Ended June 30	Principal	Interest	Totals
2021	\$ 52,635	\$ 21,115	\$ 73,750
2022	55,000	18,653	73,653
2023	57,260	16,395	73,655
2024	59,220	14,106	73,326
2025	61,690	11,646	73,336
2026-2030	264,670	29,166	293,836
2031-2035	48,500	6,480	54,980
2036-2040	18,750	1,396	20,146
Totals	<u>\$ 617,725</u>	<u>\$ 118,957</u>	<u>\$ 736,682</u>

The Missouri Health and Educational Facilities Authority (MOHEFA) issued \$35,000,000 of Educational Facilities Revenue Bonds (University of Missouri-Columbia Arena Project) Series 2001, dated November 1, 2001, to fund the design, acquisition, construction, furnishing, and equipping of a sports arena facility and related facilities on the University of Missouri-Columbia campus. MOHEFA issued \$20,125,000 of Educational Facilities Refunding Revenue Bonds Series 2011, dated November 17, 2011. The Refunding Educational Facilities Revenue bonds refunded \$22,770,000 of Educational Facilities Revenue Bonds Series 2001. These bonds are special, limited obligations of the Authority and do not constitute a pledge of the full faith and credit of the State. However, under a financing agreement, the Office of Administration will request that the Governor's annual budget request to the General Assembly include the State's financing amount for principal and interest each year.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 12 - Debt (cont.)

The Educational Facilities Revenue Bonds issued and outstanding as of June 30, 2020, were as follows (in thousands of dollars):

	Interest Rates	Payment Dates	Issue Date	Final Maturity Date	Issued	Outstanding
Educational Facilities Revenue Bonds:						
Series 2011-Refunding	2.0 - 5.0%	4/1; 10/1	11/11	10/1/21	<u>\$ 20,125</u>	<u>\$ 4,805</u>

As of June 30, 2020, the debt service requirements for principal and interest in future years for the Educational Facilities Revenue Bonds (based on the financing agreement between the State and the Authority) were as follows (in thousands of dollars):

Fiscal Year Ended June 30	Principal	Interest	Totals
2021	\$ 2,340	\$ 182	\$ 2,522
2022	2,465	61	2,526
Totals	<u>\$ 4,805</u>	<u>\$ 243</u>	<u>\$ 5,048</u>

The Regional Convention and Sports Complex Authority issued \$132,910,000 of Convention and Sports Facility Project Bonds Series A 1991, dated August 15, 1991, to finance the costs of acquiring land and constructing a multi-purpose convention and indoor sports facility in downtown St. Louis, Missouri. On December 15, 1993, the Authority issued \$121,705,000 of Convention and Sports Facility Project Refunding Bonds Series A 1993 for the purpose of refunding the callable portions of the outstanding bonds issued in August 1991 and to pay the costs of additions and enhancements to the project. The outstanding principal amount refunded was \$101,410,000. On August 1, 2003, the Authority issued \$116,030,000 of Convention and Sports Facility Project Refunding Bonds Series A 2003 for the purpose of refunding Convention and Sports Facility Project Bonds Series A 1991 and Series A 1993 refunding bonds and to pay the costs of additions and enhancements to the project. The outstanding principal amount refunded was \$2,845,000 for the Series A 1991 bonds and \$113,170,000 for the Series A 1993 refunding bonds. On August 20, 2013, the Authority issued \$65,195,000 of Convention and Sports Facility Project Refunding Bonds Series A 2013 for the purpose of refunding Convention and Sports Facility Project Refunding Bonds Series A 2003. The principal amount refunded was \$64,385,000. These bonds are limited obligations of the Authority and do not constitute a pledge of the full faith and credit of the State.

The Convention and Sports Facility Project Bonds issued and outstanding as of June 30, 2020, were as follows (in thousands of dollars):

	Interest Rates	Payment Dates	Issue Date	Final Maturity Date	Issued	Outstanding
Convention and Sports Facility Project Bonds:						
Series A 2013-Refunding	2.0 - 5.0%	2/15; 8/15	8/13	8/15/21	<u>\$ 65,195</u>	<u>\$ 18,590</u>

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 12 - Debt (cont.)

As of June 30, 2020, the debt service requirements for the principal and interest in future years for the Convention and Sports Facility Project Bonds were as follows (in thousands of dollars):

<u>Fiscal Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2021	\$ 9,070	\$ 703	\$ 9,773
2022	9,520	238	9,758
Totals	<u>\$ 18,590</u>	<u>\$ 941</u>	<u>\$ 19,531</u>

Under a financing agreement dated August 1, 1991, the Office of Administration will request that the Governor's annual budget request to the General Assembly include the State's financing amount of \$10,000,000 for principal and interest and \$2,000,000 for maintenance each year. Future payments to the Authority related to the bond repayment as of June 30, 2020, were as follows (in thousands of dollars):

<u>Fiscal Year Ended June 30</u>	<u>State Debt Service Payments</u>
2021	\$ 10,000
2022	5,000
Total	<u>\$ 15,000</u>

The Missouri Development Finance Board (MDFB) issued \$92,660,000 of Series 2014 Bonds dated December 10, 2014 and \$97,225,000 of Series 2016 Bonds dated December 15, 2016, to fund the replacement of the Fulton State Hospital. These bonds are special, limited obligations of the Board and do not constitute a pledge of the full faith and credit of the State. However, under a financing agreement, the Office of Administration will request that the Governor's annual budget request to the General Assembly include the State's financing amount for principal and interest each year.

The MDFB – Fulton State Hospital Project Bonds issued and outstanding as of June 30, 2020, were as follows (in thousands of dollars):

	<u>Interest Rates</u>	<u>Payment Dates</u>	<u>Issue Date</u>	<u>Final Maturity Date</u>	<u>Issued</u>	<u>Outstanding</u>
Fulton State Hospital						
Project Bonds:						
Series 2014	2.125 - 5.0%	4/1; 10/1	12/14	10/1/39	\$ 92,660	\$ 80,440
Series 2016	4.0 - 5.0%	4/1; 10/1	12/16	10/1/39	97,225	89,620
Total Fulton State Hospital Bonds					<u>\$ 189,885</u>	<u>\$ 170,060</u>

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 12 - Debt (cont.)

As of June 30, 2020, the debt service requirements for principal and interest in future years for the Fulton State Hospital Project Bonds (based on the financing agreement between the State and the Board) were as follows (in thousands of dollars):

Fiscal Year Ended June 30	Principal	Interest	Totals
2021	\$ 5,625	\$ 6,717	\$ 12,342
2022	5,910	6,428	12,338
2023	6,210	6,125	12,335
2024	6,475	5,855	12,330
2025	6,710	5,617	12,327
2026-2030	37,770	23,786	61,556
2031-2035	45,750	15,733	61,483
2036-2040	55,610	5,822	61,432
Totals	<u>\$ 170,060</u>	<u>\$ 76,083</u>	<u>\$ 246,143</u>

The Missouri Development Finance Board (MDFB) issued \$33,800,000 of Series A 2016 Bonds dated March 11, 2016, to fund the State Historical Society project. These bonds are special, limited obligations of the Board and do not constitute a pledge of the full faith and credit of the State. However, under a financing agreement, the Office of Administration will request that the Governor's annual budget request to the General Assembly include the State's financing amount for principal and interest each year.

The MDFB – State Historical Society Project Bonds issued and outstanding as of June 30, 2020, were as follows (in thousands of dollars):

	Interest Rates	Payment Dates	Issue Date	Final Maturity Date	Issued	Outstanding
State Historical Society Project Bonds:						
Series A 2016	2.0 - 5.0%	4/1; 10/1	3/16	10/1/35	<u>\$ 33,800</u>	<u>\$ 28,765</u>

As of June 30, 2020, the debt service requirement of the State for principal and interest in future years for the State Historical Society Project were as follows (in thousands of dollars):

Fiscal Year Ended June 30	Principal	Interest	Totals
2021	\$ 1,415	\$ 903	\$ 2,318
2022	1,480	831	2,311
2023	1,530	779	2,309
2024	1,555	748	2,303
2025	1,605	692	2,297
2026-2030	8,810	2,608	11,418
2031-2035	10,165	1,124	11,289
2036	2,205	35	2,240
Totals	<u>\$ 28,765</u>	<u>\$ 7,720</u>	<u>\$ 36,485</u>

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 12 - Debt (cont.)

State Road Bonds:

The Missouri Highways and Transportation Commission authorized by Article IV, Section 29-34 of the Missouri Constitution and Section 226.133 of the State Highway Act, issues bonds for highway construction and repairs. Under the Missouri Constitution, the principal and interest of the State Road Bonds are payable solely from the revenues of the Missouri Road Fund. State Road Bonds have the following levels of priority: Senior Bonds, First Lien Bonds, Second Lien Bonds, and Third Lien Bonds. Proceeds from State Road Bonds are used for the purpose of constructing and maintaining the State's highways. As of June 30, 2020, the Missouri Highways and Transportation Commission had issued \$3,990,565,000. In addition, Senate Concurrent Resolution 14 authorized \$301,000,000 in Missouri Highways and Transportation Commission bonds to renovate bridges and other important transportation infrastructure. In fiscal year 2020, the Third Lien State Road Bonds, Series B 2019 were issued in the amount of \$178,370,000. These bonds are payable from the General Revenue Fund.

To take advantage of lower interest rates, the Missouri Highways and Transportation Commission has issued Bonds to refund various outstanding bond issues. The following indicates the refunding bonds issued by the Commission (in thousands of dollars):

	Date Issued	Amount Issued	Series Refunded	Amount Refunded
Senior Lien State Road Bonds:				
Series C 2010-Refunding	11/10/10	\$ 130,390	A 2001	\$ 11,135
			A 2002	18,405
			A 2003	111,760
Series A 2014-Refunding	6/3/14	589,015	A 2006	149,150
			B 2006	503,330
Series B 2014-Refunding	6/3/14	311,975	2007	325,290
Series A 2019-Refunding	5/13/19	102,705	A 2008	68,605
			A 2009	42,695

The State Road Bonds issued and outstanding as of June 30, 2020, were as follows (in thousands of dollars):

	Interest Rates	Payment Dates	Issue Date	Final Maturity Date	Issued	Outstanding
Missouri Highways and Transportation Commission:						
State Road Bonds						
Series B 2009	4.802 - 5.252%	5/1; 11/1	9/09	5/1/33	\$ 404,375	\$ 404,375
Series C 2009-Third Lien	4.313 - 5.213%	5/1; 11/1	11/09	5/1/29	300,000	220,365
Series A 2010	1.50 - 5.00%	5/1; 11/1	3/10	5/1/22	128,865	16,355
Series B 2010	4.72 - 5.02%	5/1; 11/1	3/10	5/1/25	56,135	56,135
Series C 2010-Refunding	3.00 - 5.00%	2/1; 8/1	11/10	2/1/23	130,390	50,500
Series A 2014-Refunding	2.00 - 5.00%	5/1; 11/1	6/14	5/1/26	589,015	507,405
Series B 2014-Refunding	3.00 - 5.00%	5/1; 11/1	6/14	5/1/25	311,975	117,170
Series A 2019-Refunding	5.00 %	5/1; 11/1	5/19	5/1/25	102,705	73,515
Series B 2019	5.00 %	5/1; 11/1	12/19	11/1/26	178,370	178,370
Total Missouri Highways and Transportation Commission					<u>\$ 2,201,830</u>	<u>\$ 1,624,190</u>

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 12 - Debt (cont.)

As of June 30, 2020, debt service requirements for principal and interest in future years for the Missouri Highways and Transportation Commission were as follows (in thousands of dollars):

<u>Fiscal Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2021	\$ 215,475	\$ 85,472	\$ 300,947
2022	232,500	71,228	303,728
2023	217,885	60,228	278,113
2024	193,525	49,392	242,917
2025	200,785	39,711	240,496
2026-2030	438,670	87,243	525,913
2031-2033	125,350	13,809	139,159
Totals	<u>\$ 1,624,190</u>	<u>\$ 407,083</u>	<u>\$ 2,031,273</u>

Component Units' Bonds and Direct Placements - The following bonds are included in the balance sheet of the college and universities and the non-major component units.

Major

College and Universities:

The college and universities of the State issue revenue bonds for various projects on each respective campus. Bonds are payable, both principal and interest, only out of net income and revenues arising from operations of facilities funded by the bonds. As of June 30, 2020, debt service requirements for principal and interest for the college and universities were as follows (in thousands of dollars):

<u>Fiscal Year Ended June 30</u>	<u>Bonds from Direct Placements</u>		<u>Other Bonds</u>		<u>Totals</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2021	\$ 11,496	\$ 3,592	\$ 32,167	\$ 85,834	\$ 133,089
2022	12,661	3,223	29,104	89,145	134,133
2023	13,009	2,853	41,399	87,946	145,207
2024	12,889	2,479	154,445	85,644	255,457
2025	7,363	2,110	69,816	82,603	161,892
2026-2030	33,403	7,457	541,650	356,901	939,411
2031-2035	29,445	2,826	487,246	244,574	764,091
2036-2040	4,015	137	264,422	178,984	447,558
2041-2045	—	—	342,637	83,573	426,210
2046-2050	—	—	6,075	46,003	52,078
2051-2055	—	—	250,000	29,976	279,976
Totals ⁽¹⁾	<u>\$ 124,281</u>	<u>\$ 24,677</u>	<u>\$ 2,218,961</u>	<u>\$ 1,371,183</u>	<u>\$ 3,739,102</u>

⁽¹⁾The bond schedule does not include notes payable, therefore, it differs from the bonds and notes payable amount reported in the statements.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 12 - Debt (cont.)

Non-Major

Missouri Development Finance Board:

In December 2000, the Board issued \$6,500,000 in St. Louis Convention Center Hotel Series 2000B, taxable infrastructure facilities revenue bonds and \$14,600,000 in St. Louis Convention Center Hotel Series 2000C, tax-exempt infrastructure facilities revenue bonds, respectively for the purpose of paying the costs of acquiring land and constructing a parking garage. These bonds were remarketing in June 2020 as \$4,590,000 2020B and \$4,730,000 2020C bonds, replacing 2000B and 2000C, respectively. Bonds are payable, both principal and interest, out of revenues derived from the operation of the parking garage.

In April 2010, the Board issued \$9,000,000 in Seventh Street Garage Series 2010, tax exempt infrastructure facilities revenue bonds.

The Missouri Development Finance Board Revenue Bonds issued and outstanding as of June 30, 2020, were as follows (in thousands of dollars):

	Interest Rates	Payment Dates	Issue Date	Final Maturity Date	Issued	Outstanding
Missouri Development Finance Board:						
Revenue Bonds						
Series 2010	Variable	monthly	4/10	5/1/40	\$ 9,000	\$ 4,252
Series 2020B	Variable	monthly	12/00	12/1/20	4,590	4,590
Series 2020C	Variable	monthly	12/00	12/1/20	4,730	4,730
Total Missouri Development Finance Board Revenue Bonds					<u>\$ 18,320</u>	<u>\$ 13,572</u>

As of June 30, 2020, the debt service requirements for principal and interest in future years for the Missouri Development Finance Board Revenue Bonds were as follows (in thousands of dollars):

Fiscal Year Ended June 30	Principal	Interest	Totals
2021	\$ 552	\$ 265	\$ 817
2022	562	253	815
2023	574	240	814
2024	585	227	812
2025	597	217	814
2026-2030	3,185	1,003	4,188
2031-2035	2,847	518	3,365
2036-2040	1,550	305	1,855
2041-2045	1,550	188	1,738
2046-2050	1,570	71	1,641
Totals ⁽¹⁾	<u>\$ 13,572</u>	<u>\$ 3,287</u>	<u>\$ 16,859</u>

⁽¹⁾The bond schedule does not include notes payable, therefore, it differs from the bonds and notes payable amount reported in the statements.

The annual debt service schedule assumes an interest rate of 1.506%, representing the interest rate at June 30, 2020, for the Series 2020B and Series 2020C bonds. The annual debt service also assumes an interest rate of 4.25%, representing the interest rate as of June 30, 2020, for the Seventh Street Garage Series 2010 bonds. As of June 28, 2012 through April 30, 2015, the Board entered into an interest deferral agreement whereby the bond interest rate for the Seventh Street Garage Series 2010 bonds is the lesser of the modified pay rate or 4.25% annually.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 12 - Debt (cont.)

Bond Transactions of the State of Missouri - The following schedule is a summary of bond activity for the fiscal year ended June 30, 2020 (in thousands of dollars):

	Governmental Funds		Component Units		
	General Obligation Bonds	Other Bonds	Bonds from Direct Placements	Other Revenue Bonds	Totals
Bonds Payable at July 1, 2019	\$ 66,120	\$ 2,523,955	\$ —	\$ —	\$ 2,590,075
Bond Issuance	—	217,290	—	—	217,290
Bonds Retired	(21,590)	(277,110)	—	—	(298,700)
Subtotal	44,530	2,464,135	—	—	2,508,665
College and Universities ⁽¹⁾	—	—	124,281	2,218,961	2,343,242
MO Development Finance Board	—	—	—	13,572	13,572
Bonds Payable at June 30, 2020	\$ 44,530	\$ 2,464,135	\$ 124,281	\$ 2,232,533	\$ 4,865,479

⁽¹⁾ Detailed information for college and universities are not shown.

Financed Purchases from Direct Borrowings:

The State has entered into various agreements for financed purchases from direct borrowings for buildings, equipment, and software. Through contracts with Central Bank, the State has a \$14.0 million obligation outstanding as of June 30, 2020, for governmental activities. These financed purchases are secured with collateral of capital assets in the amount of \$28.1 million. In the event of default, the lease shall be terminated and the resulting property returned to the lessor. If the termination is the result of non-appropriation, the State shall deliver the property to the lessor within 10 business days after the termination of the lease schedule. If the property is not delivered within 10 business days, then the State shall also be responsible for the payment of damages in an amount equal to the amount of the lease payments that would have thereafter come due on the lease schedule had it not been terminated. The State had an unused line of credit in the amount of \$15.2 million at the end of fiscal year 2020.

The State has entered into an agreement for financed purchases from direct borrowings for energy star equipment through a contract with Bank of America. These purchases are secured with capital assets as collateral with a value of \$44.2 million. The State has a \$6.4 million obligation outstanding as of June 30, 2020, for governmental activities. In the event of default, the lease shall be terminated and the resulting property returned to the lessor. If the termination is the result of non-appropriation, the State shall deliver the property to the lessor within 10 business days after the termination of the lease schedule. If the property is not delivered within 10 business days, then the State shall also be responsible for the payment of damages in an amount equal to the amount of the lease payments that would have thereafter come due on the lease schedule had it not been terminated. The State had no available line of credit at the end of fiscal year 2020.

Through a contract with IBM, the State has \$2.4 million of financed purchases from direct borrowings outstanding as of June 30, 2020, for governmental activities. These financed purchases are secured with capital assets in the amount of \$6.3 million. The State of Missouri can terminate the agreement with written notice prior to 90 days of each starting anniversary. Upon termination, the State will pay to IBM all amounts due and payable including cross-band allotment offerings, deferred payment settlement amounts for the listed software products, termination and/or financing prepayments and applicable taxes on or before the termination. The deferred payments settlement amount represents the non-financed amounts. The deferred payments are \$1.3 million if terminated on July 1, 2020. The State of Missouri may elect to cancel the fixed term license program under the agreement by giving IBM 30 day's written notice and may receive a prorated credit for a prepaid term. The prorated credit may be used to purchase IBM programs prior to the end date or termination of the remaining agreement. The credits are not transferable, cannot be converted to cash, and upon expiration eligible credit will be forfeited. The State had no available line of credit at the end of fiscal year 2020.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 12 - Debt (cont.)

As of June 30, 2020, debt service requirements for principal and interest in future years for direct borrowings were as follows (in thousands of dollars):

Fiscal Year Ending	Financed Purchases from Direct Borrowings					
	Governmental Funds		Internal Service Funds		College and Universities	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 3,738	\$ 179	\$ 7,099	\$ 255	\$ 17	\$ 4
2022	3,345	96	4,954	94	18	3
2023	1,647	30	1,503	14	19	1
2024	378	5	5	—	5	—
2025	90	1	—	—	—	—
Total	<u>\$ 9,198</u>	<u>\$ 311</u>	<u>\$ 13,561</u>	<u>\$ 363</u>	<u>\$ 59</u>	<u>\$ 8</u>

Note 13 - Defeased Debt

A. Current Year Debt Defeasance

On December 4, 2019, the Missouri State University issued the Auxiliary Enterprise System Revenue Bonds, Series 2019A, in the amount of \$15,980,000, with interest rates ranging from 4.0% to 5.0%, to refund \$17,325,000 of the Series 2010B Build America Bonds. As a result, this bond is considered defeased and the liabilities for the bonds have been removed from the financial statements. As a result of the refunding, the University reduced its total debt service payments by \$1,134,209 to obtain an economic gain (difference between present values of the old and the new debt service payments) of \$1,084,722.

On December 4, 2019, the Missouri State University issued the Missouri Health and Educational Facilities Revenue Bonds, Series 2019B, in the amount of \$6,780,000, with interest rates ranging from 2.75% to 4.00%, to advance refund \$6,935,000 of the Series 2010B Build America Bonds. As a result, this bond is considered defeased and the liabilities for the bonds have been removed from the financial statements. As a result of the refunding, the University reduced its total debt service payments by \$469,681 to obtain an economic gain (difference between present values of the old and the new debt service payments) of \$443,446.

B. Cumulative Debt Defeasances

Various bond issues have been defeased by the advance refunding of bonds. Irrevocable escrow accounts, containing proceeds of the refunding bond issues in the form of cash and U.S. government securities, are used to pay principal, interest, or redemption prices of the defeased bonds as and when due.

For financial reporting purposes, the following debt has been defeased and therefore removed as a liability from the governmental activities and college and universities Statement of Net Position.

College and Universities - As of June 30, 2020, bonds outstanding of \$82,610,000 are defeased.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 14 - Payables and Receivables

A summary of accounts payable and accounts receivable at June 30, 2020, is shown below (in thousands of dollars):

	Governmental Activities	Business-Type Activities	Balance June 30, 2020
Accounts Payable:			
Taxpayers	\$ 275,891	\$ 174	\$ 276,065
Other Governments	96,487	3	96,490
Vendors	1,075,016	48,054	1,123,070
Employees	124,028	2,381	126,409
Other	137,246	196	137,442
Total Accounts Payable	<u>\$ 1,708,668</u>	<u>\$ 50,808</u>	<u>\$ 1,759,476</u>
Accounts Receivable with expected date of receipt within one year:			
Taxpayers	\$ 2,046,682	\$ 1,855	\$ 2,048,537
Other Governments	1,205,177	6,046	1,211,223
Vendors	138,260	—	138,260
Customers	218,299	198,948	417,247
Other	1,519,616	341	1,519,957
	5,128,034	207,190	5,335,224
Accounts Receivable with expected date of receipt greater than one year:			
Taxpayers	1,404,133	—	1,404,133
Other Governments	8	—	8
Vendors	25,724	—	25,724
Customers	152,846	92	152,938
Other	26,495	—	26,495
	1,609,206	92	1,609,298
Accounts Receivable	6,737,240	207,282	6,944,522
Amounts not expected to be collected	(653,156)	—	(653,156)
Accounts Receivable, net	<u>\$ 6,084,084</u>	<u>\$ 207,282</u>	<u>\$ 6,291,366</u>

Note 15 - Deferred Inflows and Outflows

Deferred outflows of resources are defined as consumption of net assets by the government that is applicable to a future reporting period. Deferred inflows of resources are defined as acquisition of net assets by the government that is applicable to a future reporting period. Deferred outflows increase net position, similar to assets and deferred inflows decrease net position, similar to liabilities.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 15 - Deferred Inflows and Outflows (cont.)

The components of deferred outflows of resources and deferred inflows of resources reported in the government-wide financial statements as of June 30, 2020, are as follows (in thousands):

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Units
Deferred Outflows of Resources				
Pension Differences Between Expected and Actual Experience	\$ 5,015	\$ 159	\$ 5,174	\$ 77,124
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	383,865	14,537	398,402	265,063
Changes in Proportion and Differences Between Pension Plan Contributions and Proportionate Share of Contributions	24,191	938	25,129	3,717
Pension Changes in Assumptions	282,271	7,483	289,754	156,325
Pension Contributions Subsequent to the Measurement Date	597,836	14,986	612,822	70,006
OPEB Differences Between Expected and Actual Experience	59,699	2,316	62,015	22,994
Net Differences Between Projected and Actual Earnings on OPEB Plan Investments	2,690	105	2,795	1
Changes in Proportion and Differences Between OPEB Plan Contributions and Proportionate Share of Contributions	450	18	468	16
OPEB Changes in Assumptions	33,228	—	33,228	4,716
OPEB Contributions Subsequent to the Measurement Date	91,788	2,945	94,733	32
Asset Retirement Obligation Amortization	820	—	820	54,941
Deferred for Refunding Bonds	29,202	—	29,202	22,643
Cash Flow Hedge	—	—	—	20,193
Total Deferred Outflows of Resources	\$ 1,511,055	\$ 43,487	\$ 1,554,542	\$ 697,771
Deferred Inflows of Resources				
Pension Differences Between Expected and Actual Experience	\$ 94,276	\$ 2,177	\$ 96,453	\$ 26,566
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	14,499	—	14,499	—
Changes in Proportion and Differences Between Pension Plan Contributions and Proportionate Share of Contributions	276	6	282	27,850
OPEB Differences Between Expected and Actual Experience	98,373	879	99,252	4,723
OPEB Changes in Assumptions	249,649	2,765	252,414	101,337
Net Differences Between Projected and Actual Earnings on OPEB Plan Investments	—	—	—	2,116
Changes in Proportion and Differences Between OPEB Plan Contributions and Proportionate Share of Contributions	—	—	—	142
Deferred for Refunding Bonds	876	—	876	—
Charitable Annuities	—	—	—	12,035
Total Deferred Inflows of Resources	\$ 457,949	\$ 5,827	\$ 463,776	\$ 174,769

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 15 - Deferred Inflows and Outflows (cont.)

Deferred inflows and outflows of resources balances are as follows (in thousands):

Deferred inflows of resources on the governmental funds balance sheet as of June 30, 2020, are unavailable revenues. Unavailable revenues are those for which asset recognition criteria has not been met for governmental funds, which uses the modified accrual basis of accounting (in thousands):

Governmental Funds	General Fund	Public Education	Conservation and Environmental Protection	Missouri Road Fund	Non-Major Governmental Funds	Total
Deferred Inflows of Resources						
Unavailable Revenue	<u>\$1,573,256</u>	<u>\$ 28,665</u>	<u>\$ 11,664</u>	<u>\$ 10,146</u>	<u>\$ 6,261</u>	<u>\$1,629,992</u>

Proprietary	State Lottery	Missouri Veterans' Homes	Non-Major Funds	Total Enterprise Funds	Governmental Activities – Internal Service Funds
Deferred Outflows of Resources					
Pension Differences Between Expected and Actual Experience	\$ 18	\$ 131	\$ 10	\$ 159	\$ 130
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	1,639	11,940	958	14,537	11,853
Changes in Proportion and Differences Between Pension Plan Contributions and Proportionate Share of Contributions	106	770	62	938	718
Pension Changes in Assumptions	844	6,145	494	7,483	6,100
Pension Contributions Subsequent to the Measurement Date	1,531	11,860	1,595	14,986	11,196
OPEB Differences Between Expected and Actual Experience	263	1,902	151	2,316	1,768
Net Differences Between Projected and Actual Earnings on OPEB Plan Investments	12	86	7	105	80
Changes in Proportion and Differences Between OPEB Plan Contributions and Proportionate Share of Contributions	2	15	1	18	13
OPEB Contributions Subsequent to the Measurement Date	303	2,336	306	2,945	2,068
Total Deferred Outflows of Resources	<u>\$ 4,718</u>	<u>\$ 35,185</u>	<u>\$ 3,584</u>	<u>\$ 43,487</u>	<u>\$ 33,926</u>

Deferred Inflows of Resources					
Pension Differences Between Expected and Actual Experience	\$ 245	\$ 1,788	\$ 144	\$ 2,177	\$ 1,775
Changes in Proportion and Differences Between Pension Plan Contributions and Proportionate Share of Contributions	1	4	1	6	146
OPEB Differences Between Expected and Actual Experience	100	722	57	879	670
OPEB Changes in Assumptions	314	2,271	180	2,765	2,111
Total Deferred Inflows of Resources	<u>\$ 660</u>	<u>\$ 4,785</u>	<u>\$ 382</u>	<u>\$ 5,827</u>	<u>\$ 4,702</u>

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 15 - Deferred Inflows and Outflows (cont.)

Fiduciary	Pension (And Other Employee Benefit) Trust Funds	Private- Purpose Trust Funds
Deferred Outflows of Resources		
Pension Differences Between Expected and Actual Experience	\$ —	\$ 2
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	—	139
Changes in Proportion and Differences Between Pension Plan Contributions and Proportionate Share of Contributions	—	9
Pension Changes in Assumptions	—	71
Pension Contributions Subsequent to the Measurement Date	—	123
OPEB Differences Between Expected and Actual Experience	272	22
Net Differences Between Projected and Actual Earnings on OPEB Plan Investments	12	1
Changes in Proportion and Differences Between OPEB Plan Contributions and Proportionate Share of Contributions	317	—
OPEB Contributions Subsequent to the Measurement Date	342	25
Total Deferred Outflows of Resources	\$ 943	\$ 392
Deferred Inflows of Resources		
Pension Differences Between Expected and Actual Experience	\$ —	\$ 21
OPEB Differences Between Expected and Actual Experience	126	8
OPEB Changes in Assumptions	552	27
Changes in Proportion and Differences Between OPEB Plan Contributions and Proportionate Share of Contributions	44	—
Total Deferred Inflows of Resources	\$ 722	\$ 56

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 15 - Deferred Inflows and Outflows (cont.)

<u>Component Units</u>	<u>College and Universities</u>	<u>Non-Major</u>
Deferred Outflows of Resources		
Pension Differences Between Expected and Actual Experience	\$ 77,121	\$ 3
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	264,796	267
Changes in Proportion and Differences Between Pension Plan Contributions and Proportionate Share of Contributions	3,634	83
Pension Changes in Assumptions	156,187	138
Pension Contributions Subsequent to the Measurement Date	69,736	270
OPEB Differences Between Expected and Actual Experience	22,968	26
OPEB Net Differences Between Projected and Actual Earnings on Pension Plan Investments	—	1
OPEB Changes in Assumptions	4,716	—
Changes in Proportion and Differences Between OPEB Plan Contributions and Proportionate Share of Contributions	—	16
OPEB Contributions Subsequent to the Measurement Date	—	32
Asset Retirement Obligation Amortization	54,941	—
Deferred for Refunding Bonds	22,643	—
Cash Flow Hedge	20,193	—
Total Deferred Outflows of Resources	\$ 696,935	\$ 836
Deferred Inflows of Resources		
Pension Differences Between Expected and Actual Experience	\$ 26,526	\$ 40
Changes in Proportion and Differences Between Pension Plan Contributions and Proportionate Share of Contributions	27,501	349
OPEB Differences Between Expected and Actual Experience	4,712	11
OPEB Net Differences Between Projected and Actual Earnings on Pension Plan Investments	2,116	—
OPEB Changes in Assumptions	101,303	34
Changes in Proportion and Differences Between OPEB Plan Contributions and Proportionate Share of Contributions	—	142
Charitable Annuities	12,035	—
Total Deferred Inflows of Resources	\$ 174,193	\$ 576

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 16 - Interfund Assets and Liabilities

A summary of interfund assets and liabilities at June 30, 2020, is shown below (in thousands of dollars):

	Due From Other Funds, Component Units, and Primary Government				
	Public Education	Conservation and Environmental Protection	Non-Major Governmental Funds	Non-Major Enterprise Funds	Internal Service Funds
Due to Other Funds, Component Units, and Primary Government					
General Fund	\$ —	\$ —	\$ —	\$ 60	\$ 7,294
Public Education	—	—	—	—	5
Conservation and Environmental Protection	—	—	—	19	148
Missouri Road Fund	—	—	—	—	384
Non-Major Governmental Funds	—	—	—	—	794
State Lottery	9,450	—	—	—	40
Unemployment Compensation	—	—	2,934	—	—
Missouri Veterans Homes	—	—	—	—	53
Non-Major Enterprise Funds	—	—	—	1	18
Internal Service Funds	—	—	—	—	245
Pension (and OPEB) Trust Funds	—	—	—	—	—
Non-Major Component Units	—	10	—	—	1
Totals	<u>\$ 9,450</u>	<u>\$ 10</u>	<u>\$ 2,934</u>	<u>\$ 80</u>	<u>\$ 8,982</u>

Continues Below

	Pension (and OPEB) Trust Funds	Totals
Due to Other Funds, Component Units, and Primary Government		
General Fund	\$ —	\$ 7,354
Public Education	—	5
Conservation and Environmental Protection	—	167
Missouri Road Fund	—	384
Non-Major Governmental Funds	—	794
State Lottery	—	9,490
Unemployment Compensation	—	2,934
Missouri Veterans Homes	—	53
Non-Major Enterprise Funds	—	19
Internal Service Funds	25,579	25,824
Pension (and OPEB) Trust Funds	62	62
Non-Major Component Units	—	11
Totals	<u>\$ 25,641</u>	<u>\$ 47,097</u>

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 16 - Interfund Assets and Liabilities (cont.)

	<u>Advance From Component Units</u>
	Non-Major Component Units
<u>Advance To Component Units</u>	
Conservation and Environmental Protection	\$ 108

The loans from the component units were for animal waste treatment systems.

During the consolidation process for the Government-Wide Statement of Net Position, interfund payables and receivables were eliminated as follows: \$1,000 on the face of the Proprietary Funds Statements of Net Assets and governmental activities in the amount of \$8,870,000.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 17 - Interfund Transfers

All transfers must be legally authorized by the legislature through transfer appropriations. Interfund transfers for the fiscal year ended June 30, 2020, were as follows (in thousands of dollars):

Transfers In:					
	General Fund	Public Education	Conservation and Environmental Protection	Missouri Road Fund	Non-Major Governmental Funds
Transfers Out:					
General Fund	\$ —	\$ 1,047,154	\$ 1,048	\$ 50,000	\$ 275,185
Public Education	32,446	—	—	—	—
Conservation and Environmental Protection	749	—	—	—	1,086
Non-Major Governmental Funds	15,152	4,003	—	456,665	5,570
State Lottery	—	319,716	—	—	—
Unemployment Compensation	2,219	—	—	—	4,019
Non-Major Enterprise Funds	197	—	—	—	689
Internal Service Funds	3,411	—	—	—	26
Totals	\$ 54,174	\$ 1,370,873	\$ 1,048	\$ 506,665	\$ 286,575

Continues Below

	Missouri Veterans' Homes	Non-Major Enterprise Funds	Internal Service Funds	Totals
Transfers Out:				
General Fund	\$ —	\$ —	\$ 20	\$ 1,373,407
Public Education	—	—	—	32,446
Conservation and Environmental Protection	—	—	—	1,835
Non-Major Governmental Funds	13,000	—	2	494,392
State Lottery	—	—	—	319,716
Unemployment Compensation	—	—	—	6,238
Non-Major Enterprise Funds	—	—	—	886
Internal Service Funds	—	90	33	3,560
Totals	\$ 13,000	\$ 90	\$ 55	\$ 2,232,480

Principal reasons for interfund transfers include:

- moving general revenue funds to support elementary and secondary education
- moving state lottery funds to support elementary and secondary education
- moving general revenue funds to support social assistance programs reported in non-major governmental funds
- moving funds related to the construction of capital assets

During fiscal year 2020, there were transfers of \$9,000 from internal service funds to the General Fund. These were transfers of capital assets and are therefore not reported on the Governmental Funds Statements of Revenues, Expenditures, and Changes in Fund Balances or on the reconciliation above. This is because governmental funds use the modified accrual basis of accounting and therefore do not report capital assets on their financial statements.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 18 - Restatements

During fiscal year 2020, additional information became available which required fund equity amounts. The following table presents a summary of these restatements by fund (in thousands of dollars):

	June 30, 2019 Fund Balance/Net Position Previously Reported	Prior Period Adjustments	June 30, 2019 Fund Balance/Net Position Restated
GOVERNMENTAL FUNDS			
Major Governmental Funds			
General Fund	\$ 2,127,323	\$ 513	\$ 2,127,836
Public Education	266,747	(28)	266,719
Conservation and Environmental Protection	2,020,543	(2)	2,020,541
Missouri Road Fund	677,480	2,569	680,049
Non-Major Governmental Funds			
Special Revenue	483,583	458	484,041
Total Governmental Funds	\$ 5,575,676	\$ 3,510	\$ 5,579,186
PROPRIETARY FUNDS			
Major Proprietary Funds			
Missouri Veterans' Homes	\$ (116,821)	\$ (55)	\$ (116,876)
Non-Major Proprietary Funds			
Enterprise	100,704	(382)	100,322
Internal Service	300,394	70	300,464
Total Proprietary Funds	\$ 284,277	\$ (367)	\$ 283,910
DISCRETELY PRESENTED COMPONENT UNITS			
College and Universities	\$ 6,226,386	\$ 33,080	\$ 6,259,466
Total Component Units	\$ 6,226,386	\$ 33,080	\$ 6,259,466

Breakdown of restatements by type:

- General Fund, the restatement was due to a decrease in accounts receivable of \$20,000 and a decrease of accounts payable of \$533,000.
- Public Education, the restatement was due to a decrease in accounts receivable of \$30,072,000 and a decrease in deferred inflows for unavailable revenues of \$30,044,000.
- Conservation and Environmental Protection, the restatement was due to a decrease in accounts receivable of \$13,522,000 and a decrease in deferred inflows for unavailable revenue of \$13,520,000.
- Missouri Road Fund, the increase in fund balance of \$2,569,000 was due to the implementation of GASB Statement No. 84, *Fiduciary Activities*.
- Non-major special revenue funds, the restatement was due to a decrease in accounts receivable of \$1,268,000, a decrease in deferred inflows for unavailable revenues of \$1,248,000, and a decrease in accounts payable of \$478,000.
- Missouri Veterans' Homes, the restatement was due to an decrease in capital assets (net of accumulated depreciation/amortization) of \$53,000 and an increase of obligations under financed purchase of \$2,000.
- Non-major enterprise funds, the restatement was due to a decrease in loans receivable of \$65,000 and a decrease in capital assets (net of accumulated depreciation/amortization) of \$317,000.
- Non-major internal service funds, the restatement was due to a decrease in accounts receivable of \$208,000, an increase of capital assets (net of accumulated depreciation/amortization) of \$1,071,000, and an increase of obligations under financed purchase of \$793,000.
- Discretely presented component units - colleges and universities, the increase in net position of \$33,080,000 for University of Missouri was due to the implementation of GASB Statement No. 84, *Fiduciary Activities*.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 18 - Restatements (cont.)

Purpose for restatements:

The items on the schedule were restated as a result of additional information received this year related to prior year corrections.

On the Government-Wide Statement of Activities, net position for the governmental activities were restated by the amounts shown on the restatement schedule for governmental funds and internal service funds. In addition, internal balance decreased by \$82,000, capital assets (net of accumulated depreciation/amortization) decreased by \$2,016,000, obligations under financed purchase decreased by \$1,570,000, obligations under lease purchase increased by \$7,876,000, asset retirement obligation increased by \$3,000, deferred outflows decreased \$3,831,000 relating to deferred outflows for OPEB contributions subsequent to the measurement date, and a decrease in net position of \$44,812,000 due to the recognition of revenue previously classified as a deferred inflow of resources in the special revenue funds causing it to no longer be a reconciling item to the Statement of Net Position.

On the Government-Wide Statement of Activities, net position for the business-type activities were restated by the amounts shown on the restatement schedule for enterprise funds and by a increase in internal balance of \$82,000.

Note 19 - Fund Deficit

The following funds had a deficit balance:

Enterprise Funds – State Lottery and Missouri Veterans’ Homes, Internal Service Funds – Natural Resources Cost Allocation, Economic Development Administrative, and Professional Registration Fees and Component Unit Funds – Missouri Wine and Grape – At June 30, 2020, these funds had a net position deficit of \$8,865,000, \$125,550,000, \$20,786,000, \$3,333,000, \$9,948,000, and \$683,000 respectively. These funds have deficit balances due to the fiscal year 2015 implementation of GASB 68 and the reporting of net pension liabilities and the fiscal year 2018 implementation of GASB 75 and the reporting of OPEB liabilities. It is expected that these liabilities will be funded over time.

Enterprise Fund – Petroleum Storage Tank Insurance – At June 30, 2020, this fund had a net position deficit of \$48,658,000. The deficit at June 30, 2019 was \$45,569,000. The deficit occurred when transport load fees collected were not sufficient to cover the estimated claims liability for clean up of petroleum storage tank leaks. This liability amount is the cumulative result of numerous years of petroleum storage tank leaks. Per Section 319.129, RSMo, this fund will not accept new claim liabilities after December 31, 2025, or upon revocation of federal regulation 40 CFR, whichever occurs first, unless extended by action of the General Assembly. Under Section 319.132, RSMo, the Board of Trustees has authority to increase the transport load fee to a maximum of \$60 per 8,000 gallons. In addition, under Section 319.133, RSMo, the Board can increase annual participation fees to a maximum of \$500 per tank per year. These facts, along with the knowledge that PSTIF's claim reserves are set using very conservative assumptions, assure that adequate revenues will be available to meet its liabilities. Per Section 319.131, RSMo, the liability of the Petroleum Storage Tank Insurance Fund is not the liability of the State. Upon dissolution of this fund, the liability would be liquidated.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
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Note 20 - Tax Abatement's

The State has entered into various agreements to provide tax abatement's through certain programs that provide economic benefit to the State.

Tax Abatement Program	Amount of Taxes Abated during Fiscal Year 2020 (in thousands)
Housing	
Missouri Low Income Housing Tax Credit	\$ 131,706
Neighborhood Preservation Tax Credit	3,659
Business Recruitment	
Missouri Quality Jobs	37,669
Missouri Works - Business Incentives	113,472
Missouri Works New Jobs Training	3,674
Missouri Works Job Retention Training	2,906
Missouri Manufacturing Jobs Act	13,840
Business Use Incentives for Large-Scale Development	8,898
Enhanced Enterprise Zone	4,716
Business Facility Tax Credit	7,556
Amateur Sports Ticket Sales Tax Credit	1,392
Rebuilding Communities Tax Credit	17
Development Tax Credit	175
Data Center Sales Tax Exemption	— *
Redevelopment	
Historic Preservation Tax Credit	88,487
Brownfield Remediation	9,645
TOTAL	\$ 427,812
Chapter 100 Personal Property Tax Exemption - maximum amount exemption certificates issued	\$ — **

*Confidential

** No certificates were provided under Chapter 100

Housing

The Missouri Low Income Housing Tax Credit (MOLIHTC) is authorized by Sections 135.350-135.363, RSMo, and provides a tax credit to qualified owners of affordable rental housing. To qualify upon application, a development must 1) rent at least 20% of its units to families earning 50% of the area median family income, 2) rent at least 40% of its units to families earning 60% of the area median family income, each adjusted for family size or 3) rents at least 40% of its units to families whose income does not exceed the income limitation designated for the respective unit, where the average of the income-designated units may not exceed 60% AMGI. The MOLIHTC generates equity investments that are purchased by the private sector for the development of new or rehabilitated rental housing which enables owners to lower rents to affordable levels for low-income families. The investor of the MOLIHTC can redeem the credit by applying it dollar for dollar to the following types of tax liabilities: income tax, corporate franchise tax, insurance premium tax, other financial institutions tax, or express company tax. MOLIHTC properties must comply with tenant eligibility, property maintenance, and fair housing law throughout a 15-year period. The Missouri Housing Development Commission monitors the properties for compliance and reports non-compliance to the Internal Revenue Service and Missouri Department of Revenue. Property owners found to be out of compliance are subject to recapture through the provisions of Section 135.355, RSMo and IRS §42. No new MOLIHTC's have been authorized by the State since 2017. Redemptions were made on MOLIHTC's authorized/issued in prior years. The MOLIHTC reduced state taxes by \$131,706,000 during fiscal year 2020.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
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Note 20 - Tax Abatement's (cont.)

The Neighborhood Preservation Tax Credit is authorized by Sections 135.475-135.487, RSMo, and provides incentives for homeowners in lower income areas who rehabilitate or construct owner-occupied homes in qualifying or eligible areas of the State. Upon application, the eligible property must be in a qualifying area with a median household income of less than 70% of the median household income for the metropolitan statistical area (MSA) or non-MSA; or be located in an eligible area with a median household income of 70-89% of the median household income for the applicable MSA or non-MSA. Recipients are eligible to receive a credit for 15% of eligible costs up to \$25,000 per residence for new residences in eligible areas; 15% of eligible costs up to \$40,000 per residence for new residences in qualifying areas; 25% of eligible costs with a minimum of \$10,000 and not to exceed \$25,000 per residence for substantial rehabilitation in eligible areas; 35% of eligible costs with a minimum of \$5,000 or 50% of purchase price and not to exceed \$70,000 per residence for substantial rehabilitation in qualifying areas; and 25% of eligible costs with a minimum of \$5,000 and not to exceed \$25,000 per residence for non-substantial rehabilitation in qualifying areas. The abatement's can be applied against income tax, corporate franchise tax, bank tax, insurance premium tax, or other financial institutions tax. A taxpayer, other than the owner-occupant who receives a certificate of tax credit, shall have 30 days within the date of the sale to furnish satisfactory proof that the residence was sold at market to the Director of the Department of Economic Development (DED). If the Director determines that the residence was not in good faith intended for long-term owner occupancy, then the Director may revoke any tax credits issued and seek recovery of those credits pursuant to Section 620.017, RSMo. There are no other commitments made as part of the agreement. The Neighborhood Preservation Tax Credit reduced state taxes by \$3,659,000 during fiscal year 2020.

Business Recruitment

Missouri Quality Jobs is authorized by Sections 620.1875-620.1890, RSMo and provides tax incentives to qualified companies for facilitating the creation of new jobs or the retention of existing jobs in the State. This program has been replaced by Missouri Works, except for current projects. To qualify, the company must create a minimum number of jobs within the project facility within 2 to 3 years after the approval of the Notice of Intent and must maintain those jobs for the duration of the benefit. The average wage of the new jobs must equal or exceed the average county wage and the company must offer health insurance and pay at least 50% of the premium. The company must also submit an annual report. Companies may retain 100% of withholding tax that would otherwise be paid into the State or receive tax credits based on the percentage of new payroll or a combination of both for the new or retained jobs approved. The credits can be applied against income tax, bank tax, insurance premium tax, or other financial institutions tax. There are no provisions for recapture and no other commitments are made as part of the agreement. Missouri Quality Jobs reduced state taxes by \$37,669,000 during fiscal year 2020.

The Missouri Works - Business Incentives is authorized by Sections 620.2000-620.2020, RSMo and provides tax incentives for qualified companies to create or retain jobs in the State. There are several sub-programs under this program with different qualifications for each. To qualify for the credits, a company must create or retain a minimum number of new jobs at the project facility with average wages of 80%, 90%, 100%, 120%, or 140% of the county average wage, depending upon the sub-program. The company must offer health insurance and pay at least 50% of the premium. The company must meet the requirement for new private capital investments, ranging from \$0 to \$500 million. The company must meet the required number of jobs at the applicable % of the county average wage within 2 years of the Approval of the Notice of Intent and must maintain those minimums for the duration of the benefit. The company must also submit an annual report documenting the jobs created, total payroll, and health insurance requirements. Companies may retain 100% of withholding tax that would otherwise be paid into the State or receive tax credits based on the percentage of new payroll or a combination of both for the new or retained jobs approved. The credits can be applied against income tax, bank tax, insurance premium tax, or other financial institutions tax. Taxes may be recaptured due to misrepresentation, out-of-state relocation, or failure to file an annual report. The agreement requires 100% of the benefits received to be repaid within 60 days for misrepresentation or out-of state location or one year for failure to file an annual report. There are no other commitments made as part of the agreement. Missouri Works - Business Incentives reduced state taxes by \$113,472,000 during fiscal year 2020.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
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Note 20 - Tax Abatement's (cont.)

Missouri Works New Jobs Training and Job Retention Training are authorized by Sections 620.800-620.809, RSMo. New Jobs Training provides assistance to eligible companies to train workers in newly created jobs. To qualify, the company must create new jobs in the state; the project must include eligible training costs, as well as other eligibility criteria such as types of occupations, wage rates, and turnover rates. Job Retention Training provides training assistance to eligible companies for job retention efforts. To qualify, a project must be for an existing Missouri company making a capital investment of at least 5 times the total project costs, retaining at least 100 eligible jobs at the facility for at least one year, be located in a border community, or be determined to represent substantial risk of relocation. Eligible companies for both programs include manufacturing, research and development, or those engaged in interstate commerce. The company must retain the eligible jobs in the project for at least 5 years and use the funding only toward eligible project costs. These programs are administered locally through community colleges. While the recipient's taxes are not actually reduced, a portion of normal withholding payments (paid to the Department of Revenue) are deferred to pay for eligible project costs. The amount that can be deferred is 2.5% of the payroll for the first 100 jobs in the project and 1.5% of the payroll for the remaining jobs in the project. The company may file withholding claims for the project until the budgeted project funds are disbursed; typically for a period of 3-5 years, with maximum limit of 8 years. There are no other commitments under these programs. Recapture provisions apply in accordance with Section 620.017, RSMo in which the recipient shall repay training funds under these programs if the jobs included in the project are moved out of Missouri or are eliminated within five years of the date the project is approved by DED. The Director of the Division of Workforce Development within DED shall have the authority and discretion to exempt the recipient in whole or in part of such repayment. Missouri Works New Jobs Training and Job Retention Training reduced state taxes by \$3,674,000 and \$2,906,000, respectively, during fiscal year 2020.

The Missouri Manufacturing Jobs Act is authorized by Section 620.1910, RSMo and provides incentives in the form of retaining withholding taxes to expand manufacturing facilities for an existing product or the creation of a new product. This program sunset in 2016 and no new applications are being accepted. To qualify, manufacturing companies must have a North American Industry Classification System (NAICS) of 33611, which is an establishment primarily engaged in (1) manufacturing complete automobile and light duty motor vehicles or (2) manufacturing automobile and light duty motor vehicle chassis. The company must manufacture goods at a facility in the state throughout the period benefits are received, and make a capital investment at a facility of at least \$75,000 per retained job for the manufacture of a new product within 2 years of beginning to retain withholding taxes or commit to make a capital investment of at least \$50,000 per retained job at the facility for the modification or expansion of the manufacture of an existing product within 2 years of beginning to retain withholding taxes. Qualified suppliers of an eligible manufacturer must attest to DED that they derive more than 10% of its total annual sales revenue from sales to a qualified manufacturing company, add 5 or more new jobs for a period of 3 years, pay wages for the new jobs equal to or exceeding the county average wage using the NAICS industry classification, but are not less than 60% of the statewide average wage, and the company must offer health insurance and pay at least 50% of the premium. If qualified, the company is allowed to retain 100% of the withholding tax that would otherwise have been paid in to the state for those jobs for 10 years for qualified manufacturers or 3 to 5 years for qualified suppliers. There are no provisions for recapture and no other commitments are made as part of the agreement. The Missouri Manufacturing Jobs Act reduced state taxes by \$13,840,000 during fiscal year 2020.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
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Note 20 - Tax Abatement's (cont.)

Business Use Incentives for Large-Scale Development (BUILD) is authorized by Sections 100.700-100.850, RSMo. The incentives offered by the BUILD Missouri Program are designed to offset infrastructure and other capital costs of certain large projects by making the cost of investing in Missouri more competitive. The costs are financed through the issuance of Board of Certificates (bonds or notes), where the principal and interest will be repaid by the business. Businesses are then reimbursed for these repayments through the issuance by the Board of Missouri state income tax credits. The businesses may use these credits against taxes, which would otherwise be due, or to obtain a refund if the business has insufficient Missouri income tax liability to offset the credit. A business can apply these credits against income tax, bank tax, insurance premium tax, or other financial institutions tax. To qualify, an eligible industry in manufacturing, processing, assembly, research and development, agricultural processing or services in interstate commerce must invest a minimum of \$15 million; or \$10 million for an office industry in an economic development project; and create a minimum of 100 new jobs at the project facility within 3 years, or a minimum of 500 jobs if the project is an office industry, or a minimum of 200 new jobs if the project is an office industry located within a distressed community as defined in Section 135.530, RSMo. The tax credits become subject to recapture if the company does not expend the minimum investment on or before the first test date established in the program agreement, or create and maintain the minimum number of new jobs on or before the first test date. The first test date is the last day of the closest calendar quarter ending 3 years following bond closing. The tax credits are also subject to recapture if the company eliminates or announces its intention to eliminate all the new jobs at the project within 2 years of the first test date. If subject to recapture, the company shall, within 30 days following written demand from the Board, reimburse the Board in full for the face amount of the tax credits received from the date of execution of the program agreement to the date of such demand. There are no other commitments made as part of the agreement. The BUILD program reduced state taxes by \$8,898,000 during fiscal year 2020.

The Enhanced Enterprise Zone is authorized by Sections 135.950-135.973, RSMo and provides tax credits to new or expanding businesses in enhanced enterprise zones. To qualify, a company must create or maintain at least 2 new jobs and make at least \$100,000 in eligible investments. In addition, a Notice of Intent must be approved by DED, and the business must submit an annual report. Eligibility for the credit is determined by the zone based on creation of sustainable jobs in a targeted industry or demonstrated impact on local industry cluster development. Taxes are reduced by claiming a tax credit against the Missouri income tax liability owed to the state. The tax credits are calculated at 2% of new payroll and 0.5% of new investment. There are no provisions for recapture and no other commitments are made as part of the agreement. The Enhanced Enterprise Zone reduced state taxes by \$4,716,000 during fiscal year 2020.

The Business Facility Tax Credit is authorized by Sections 135.100-135.150 and Section 135.258, RSMo and provides to facilitate the expansion of new or existing facilities in Missouri. To qualify, a Notice of Intent must be approved by DED; the facility must create at least 2 new jobs and make \$100,000 in eligible investments or pursuant to House Bill 191 (2009), for "headquarters" that commence operations and "headquarters" of certain "employee-owned" businesses that commence or expand operations must create 25 new jobs and make \$1,000,000 in new investment. The company must submit an annual report to DED. Taxes are reduced by claiming a tax credit against the Missouri tax liability owed to the state. The tax credits are calculated as \$75 to \$150 per new job and \$75 to \$150 for each \$100,000 in new investment for up to 10 years. The tax credits for headquarters are calculated as the greater of \$400 per new job plus 4% of new investment or \$500 per new job plus \$500 per each \$100,000 in new investment for up to 10 years. The credit may be applied against income tax, insurance premium tax, or insurance company retaliatory tax. This program has sunset as of January 1, 2005 except headquarters that commence or expand operations on or before January 1, 2025 may be eligible for the program. There are no provisions for recapture and no other commitments are made as part of the agreement. The Business Facility Tax Credit reduced state taxes by \$7,556,000 during fiscal year 2020.

STATE OF MISSOURI
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Note 20 - Tax Abatement's (cont.)

The Amateur Sports Ticket Sales Tax Credit is authorized by Section 67.3000, RSMo and provides an incentive to encourage the location of competitively bid amateur sporting events in Missouri. Upon application, applicants must submit predictions on the anticipated economic benefit to the state. Applicants will be evaluated based upon anticipated and verified economic performance. The program is available to one or more certified sponsors, endorsing counties, endorsing municipalities, or a local organizing committee, acting individually or collectively. The program provides tax credits equal to the lesser of: \$5 per admission ticket sold to the event; or 100% of eligible costs incurred by the applicant. The recipient is able to reduce their outstanding tax liability in an amount equal to the value of the tax credit and may be taken against income tax, bank tax, insurance premium tax, and other financial institutions tax. There are no provisions for recapture and no other commitments are made as part of the agreement. The Amateur Sports Ticket Sales Tax Credit reduced state taxes by \$1,392,000 during fiscal year 2020.

The Rebuilding Communities Tax Credit is authorized by Section 135.535, RSMo and provides a tax credit for eligible businesses locating, relocating, or expanding within a distressed community. This program has been replaced by Missouri Works, except for current projects. To qualify, a business must have fewer than 100 full-time employees, 75% of which must be located in the distressed community; be primarily engaged in manufacturing, biomedical, medical devices, scientific research, animal research, computer software design, computer software development or computer programming, which includes Internet, web hosting, and other information technology, wireless, wired or other telecommunications, or a professional firm. The business must submit an annual tax credit application documenting eligible expenditures on the project to DED. Once approved, the tax credit is calculated at 40% or 25% of the qualifying expenditures and may be applied against income tax, corporate franchise tax, bank tax, insurance premium tax, or other financial institutions tax. There are no provisions for recapture and no other commitments are made as part of the agreement. The Rebuilding Communities Tax Credit reduced state taxes by \$17,000 during fiscal year 2020.

The Development Tax Credit is authorized by Sections 32.100-32.125, RSMo and provides incentives to facilitate a business project in order to create new jobs. This program has been replaced by Missouri Works, except for current projects. Tax credits are issued to approved taxpayers that make an eligible donation to a non-profit corporation. The non-profit leases assets to an approved company. The company must create a specified number of jobs within 2 years and be in a distressed or blighted area. In many instances, the taxpayer that makes the donation is also the company that is creating the economic impact. The donor that makes the contribution must submit a tax credit application to DED. Once approved, taxes are reduced by claiming a tax credit against Missouri tax liability owed to the state. The tax credit is calculated at 50% of the eligible donation and may be applied against income tax, corporate franchise tax, bank tax, insurance premium tax, other financial institutions tax, or express company tax. No other commitments are made as part of the agreement. DED may recapture tax credits up to the amount issued if the non-profit fails to complete the project or comply with the agreement. The non-profits only and not the donors are subject to the recapture. The Development Tax Credit reduced state taxes by \$175,000 during fiscal year 2020.

STATE OF MISSOURI
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Note 20 - Tax Abatement's (cont.)

Chapter 100 Personal Property Tax Exemption is authorized by Section 144.054 (2), RSMo and provides a state and local sales tax exemption on tangible personal property leased by a company from the City or County. To qualify, cities and counties may apply to DED on behalf of eligible companies for which Chapter 100 bond proceeds are used to purchase tangible personal property, which is leased back to the company. DED may apply discretionary benefit exemption if the benefit contained in a formal DED proposal is accepted by the company. Since DED cannot enact the sales tax exemption on the lease without the underlying Municipality Chapter 100 in place, any inclusion in a formal DED proposal will be coordinated with the Municipality and their economic developer. The proposal must have been accepted by the company prior to any project announcements, no approval or issuance of the bonds may have taken place, and the tangible personal property may not have been purchased prior to the acceptance of the proposal. The project must also be competitive, have comprehensive local incentive participation, have above average wages with benefits, be located in an economically distressed or blighted area, have a positive state fiscal impact, and have an indication that the municipality has offered the local Chapter 100 exemptions. The company receives the exemption on sales tax as the facility, construction materials, and certain tangible personal property may be purchased as exempt by the City or County and then leased back to the company. The company will be responsible for the payment of sales tax on purchases exceeding the maximum accepted in the proposal, ineligible purchases, or the revenue stream generated by lease of ineligible personal property. There are no provisions for recapture and no other commitments are made as part of the agreement. The sales tax is applicable to the lease payments made over a period not to exceed 20 years by statute and restricted further by local ordinance. The sales tax exemptions are only applicable if tangible personal property purchases are made within established project time periods, as listed on the certificate. For fiscal year 2020 no certificates were provided for the exemption of state sales tax related to lease payments of tangible personal property under a Chapter 100 structure.

Data Center Sales Tax exemption is authorized by Section 144.810, RSMo and incentivizes the location and expansion of data centers in the state by providing an exemption of the sales and use taxes associated with a variety of activities necessary to build a new facility or expand an existing facility. To qualify, companies must create 5 new jobs and \$5 million in investment for expanding facilities or create 10 new jobs and \$25 million in investment for new facilities within certain time frames. A company is refunded their sales and use taxes for new purchases related to the data center project for the period prior to meeting the threshold for participation and then are exempt for a period of no more than 10 years for expanding facilities or 15 years for a new facility. Taxes may be subject to recapture if the full investment projected is not met or if the jobs created are not maintained, causing the cost/benefit to the State to be negative, or if the company does not meet the minimum thresholds. Taxes will be recaptured up to the amount that creates a positive cost/benefit to the state, or if the company does not meet the minimum thresholds, the full exemptions to date must be repaid. No other commitments are made as part of the agreement. The amount that state taxes were reduced is confidential under Section 32.057, RSMo.

Redevelopment

The Historic Preservation Tax Credit is authorized by Sections 253.545-253.561, RSMo and provides an incentive for the redevelopment of commercial and residential historic structures in the state. Upon application, the eligible property must be listed on the National Register of Historic Places, be certified by the Department of Natural Resources (DNR) as contributing to the historical significance of a certified historic district listed on the National Register, or located within a local historic district that has been certified by the U.S. Department of Interior. The costs and expenses associated with the rehabilitation must exceed 50% of the total basis of the property. All approved applicants must commence rehabilitation within 2 years of the date of issuance of the letter of approval from DED. The program provides state tax credits equal to 25% of eligible costs and expenses of the rehabilitation of approved historic structures, which the recipient is able to use to reduce their outstanding tax liability in an amount equal to the value of their tax credit. The credit may be applied against income tax, bank tax, insurance premium tax, or other financial institutions tax. There are no provisions for recapture and no other commitments are made as part of the agreement. The Historic Preservation Tax Credit reduced state taxes by \$88,487,000 during fiscal year 2020.

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Note 20 - Tax Abatement's (cont.)

Brownfield Remediation is authorized by Sections 447.700-447.718, RSMo and provides incentives to businesses or developers to redevelop property contaminated with hazardous waste. To qualify, the property must be abandoned or underutilized for at least 3 years, and contaminated with hazardous substance, the applicant cannot be a responsible party, the project must be accepted into DNR Voluntary Cleanup Program, the project must be endorsed by city or county government, must create at least 10 new jobs or retain 25 jobs, the project must create a positive net state economic benefit, and must demonstrate need for the credits. The recipient is able to reduce their outstanding tax liability in an amount equal to the value of the tax credit. The tax credits may be issued for up to 100% of eligible costs and expenses for remediating the project property. The tax credit may also include up to 100% of the costs of demolition that are not directly part of the remediation activities. The amount of the credit available for demolition not associated with remediation cannot exceed the total amount of credits approved for remediation including demolition required for remediation. DED will issue 75% of the credits upon adequate proof of payment of the costs; the remaining 25% will not be issued until a clean letter has been issued by DNR. The tax credits may be applied against income tax, corporate franchise tax, bank tax, insurance premium tax, or other financial institutions tax. The tax credits may be subject to recapture in the event the owner sells the abandoned or underutilized property within a 5 year period after the receipt of remediation tax credits, grants, loans or loan guarantee. Subject to Sections 447.700-447.718, RSMo, the owner shall repay a portion of the tax credits and grant funds provided based on the percentage of the owner's investment for the project to DED's total financial assistance, upon achieving an annual internal rate of return of 25%. The internal rate of return calculation shall be documented by the owner's capital gains tax calculation. Owner investment is equity and debt for the eligible project. At the end of the project, a purchaser who has performed voluntary remediation action certifies to DNR that the goals of the purchaser's voluntary remediation plan have been attained. DNR verifies the remediation plan goals are achieved and issues a certificate that states that the site has been cleaned up to DNR standards pertaining to the property itself and therefore protects both current and future owners of the property. Brownfield Remediation reduced state taxes by \$9,645,000 during fiscal year 2020.

Note 21 - Commitments

Contracts

The Department of Conservation had contracts outstanding of \$990,000 for construction and \$74,000 for land acquisition contracts at June 30, 2020. These contracts are funded through the special revenue funds from specific sales tax, fees, and permits.

The Department of Natural Resources had construction contracts outstanding at June 30, 2020 of \$73,000. These projects are funded through a special revenue fund, a capital projects fund and an enterprise fund.

The Department of Transportation had long-term contracts of \$996,525,000 outstanding at June 30, 2020. These contracts are paid from capital projects funds with approximately 78% federal reimbursement expected.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
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Note 21 - Commitments (cont.)

The Office of Administration, Division of Facilities Management, Design and Construction, had construction contracts outstanding at June 30, 2020 of \$30,539,000. Approximately 40.2% will be paid from the General Fund, 39.5% from special revenue funds, 17.7% will be paid from the capital projects funds, and 2.6% will be paid from an enterprise fund.

On March 10, 1988, the State of Missouri entered into a contract with the United States Army Corps of Engineers confirming an assurance agreement of April 8, 1965. The State obtained rights to a portion of the water supply storage from the Clarence Cannon Dam and Mark Twain Lake Project. The State agreed to pay up to \$11.2 million plus interest for the investment costs allocated to the water supply storage, the amount of such payments to be determined by the portion of the water storage space put in use by the State for that purpose. The contract provided a ten year interest free period running from 1984 to 1994. In fiscal year 1995, the State began making interest payments. The interest payment amount for fiscal year 2020 was \$364,000. Payment of principal and interest must be completed by March 2038.

As of June 30, 2020, the University of Missouri had outstanding commitments for the usage and ongoing support of the University Health System's information technology environment totaling \$145,519,000. The payments are as follows:

2021	\$	27,224,000
2022		28,133,000
2023		29,073,000
2024		30,043,000
2025		31,046,000

Truman State University had approximately \$243,000 in outstanding commitments for various construction contracts at June 30, 2020.

Southeast Missouri State University had outstanding commitments of approximately \$3,350,000 related to construction contracts at June 30, 2020.

Missouri State University had approximately \$16,000,000 in outstanding commitments for various construction contracts at June 30, 2020.

University of Central Missouri had approximately \$5,640,000 in outstanding commitments related to construction contracts at June 30, 2020.

Northwest Missouri State University had approximately \$8,855,000 in outstanding commitments related to various construction contracts at June 30, 2020.

STATE OF MISSOURI
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Note 22 - Risk Management and Insurance

The State is exposed to various risks of loss related to tort, general, motor vehicle, and contractor liability and injuries to employees. The State assumes its own liability for risks except for the purchase of surety bond, aircraft, and boiler coverage. The State's Office of Administration (OA), Risk Management Unit, self-insures its workers' compensation program for all state employees, with the exception of the Missouri Department of Transportation (MoDOT) and the State Highway Patrol. Liability insurance is also provided by OA-Risk Management, pursuant to state statute, through the State's Legal Expense Fund, which is a component of the General Fund in this report. This insurance covers all state employees.

The Workers' Compensation and Legal Expense Fund claims liability is based upon actual claims that have been submitted to OA-Risk Management. Incurred but not reported (IBNR) liability is not included since workers' compensation and liability insurance claims are reported timely, and therefore any potential IBNR liability amount would be considered immaterial. The State has not had any insurance settlements exceed the coverage. OA-Risk Management also procures property insurance for approximately 3% of all state buildings, with the remainder uninsured. The buildings are insured through purchased property insurance and through the Property Preservation Fund. Buildings insured through the Property Preservation Fund are backed with bonded debt through the Board of Public Buildings.

The Transportation Self-Insurance Plan covers workers' compensation for employees of MoDOT and the State Highway Patrol, and covers vehicle liability and general liability insurance for the employees of MoDOT. The Transportation Self-Insurance Plan is presented as an internal service fund. Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Estimated pending self insurance claims represent the expected losses to be realized on known claims pending and include minor non-incremental claims adjustment expenses. Estimated unreported claims represent expected losses or claims incurred but not reported. Amounts are reported based on actuarial calculations. Liabilities for incurred losses related to workers' compensation and general and vehicle liability claims are reported at their discounted value, assuming an investment yield of 2.0%.

The Missouri Consolidated Health Care Plan (MCHCP) provides health care insurance to all state employees, except for MoDOT, the State Highway Patrol, and the Department of Conservation. The Plan for active employees is presented as an internal service fund. Estimated claims payable is based on known medical claims pending as well as an estimate of IBNR claims from data provided by an actuary.

The MoDOT and MSHP Medical and Life Insurance Plan (MHPML) accounts for the medical coverage provided on a self-insured basis and life insurance benefits, for employees of MoDOT and the State Highway Patrol. The Plan is presented as an internal service fund. Estimated claims payable is established from an actuarial report, which is based on data by MoDOT and claims administrators.

The Conservation Employees' Insurance Plan (CEIP) provides health care and life insurance to employees of the Department of Conservation. The Plan is presented as an internal service fund. Estimated claims payable is based on known claims pending as well as an estimate of IBNR claims.

The Petroleum Storage Tank Insurance Fund (PSTIF) has claims liability for the cost of contamination cleanup for participants and other eligible site owners who have submitted notice of a contamination. The PSTIF is presented as a non-major enterprise fund.

The University of Missouri System provides workers' compensation, liability, and medical insurance for its employees. The University funds this through a combination of self-insurance and commercially purchased insurance. The amount of coverage is based upon analysis of historical information and actuarial estimates. Settled claims have not exceeded commercial coverage in any of the past three fiscal years. The claims liability is the present value of the claims, using discount rates ranging between 1.00% and 3.50% based on expected future investment yield assumptions. The University of Missouri System is included with college and universities as a major component unit of the State.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 22 - Risk Management and Insurance (cont.)

Missouri State University is exposed to various risks of loss. These include loss related to torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental, and accidental benefits. Commercial insurance coverage is purchased for claims arising from such matters other than those related to general liability, workers' compensation, natural disasters, and employee health benefits. Settled claims have not exceeded the commercial coverage in any of the three preceding years. Additional coverage is provided through the State Self-Insurance Program, through the Risk Management Unit of the Office of Administration. The State of Missouri self-insures the workers' compensation benefits for all state employees, including University employees.

Southeast Missouri State University is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, business interruption, errors and omissions, employee injuries and illnesses; natural disasters and employee health and accident benefits. The University purchases commercial insurance and also receives coverage through the State of Missouri for these risks of loss. Settled claims have not exceeded this commercial coverage in any of the three preceding years.

Changes in the balances of claims liability (in thousands of dollars) during the current and prior fiscal years are as follows:

	Type of Insurance Claims	Fiscal Year Claims Liability 6/30/2019	Current Year Claims and Estimated Changes	Claim Payments	Fiscal Year Claims Liability 6/30/2020
Governmental Activities					
OA Workers Compensation Fund	Workers Comp.	\$ 26,566	\$ 28,451	\$ (31,776)	\$ 23,241
OA Legal Expense Fund	Liability	3,074	540	(671)	2,943
Transportation Self-Insurance Plan	Workers Comp. and Liability	75,246	12,115	(18,516)	68,845
MCHCP	Health Care	42,820	439,516	(439,738)	42,598
MHPML	Health Care	9,600	125,442	(124,542)	10,500
CEIP	Health Care	2,929	19,892	(19,940)	2,881
Total Governmental Activities		<u>\$ 160,235</u>	<u>\$ 625,956</u>	<u>\$ (635,183)</u>	<u>\$ 151,008</u>
Business-Type Activities					
PSTIF	Contamination Cleanup	<u>\$ 82,438</u>	<u>\$ 13,985</u>	<u>\$ (11,260)</u>	<u>\$ 85,163</u>
Component Units					
University of Missouri System	Workers Comp. and Liability	\$ 85,270	\$ 267,341	\$ (263,283)	\$ 89,328
Missouri State University	Health Care, Workers Comp. and Liability	2,715	25,126	(25,674)	2,167
Southeast Missouri State University	Workers Comp. and Liability	—	4,183	\$ (2,464)	\$ 1,719
Total Component Units		<u>\$ 87,985</u>	<u>\$ 296,650</u>	<u>\$ (291,421)</u>	<u>\$ 93,214</u>

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 22 - Risk Management and Insurance (cont.)

	Type of Insurance Claims	Fiscal Year Claims Liability 6/30/2018	Current Year Claims and Estimated Changes	Claim Payments	Fiscal Year Claims Liability 6/30/2019
<u>Governmental Activities</u>					
OA Workers Compensation Fund	Workers Comp.	\$ 29,058	\$ 29,750	\$ (32,242)	\$ 26,566
OA Legal Expense Fund	Liability	3,682	3,688	(4,296)	3,074
Transportation Self-Insurance Plan	Workers Comp. and Liability	81,444	11,399	(17,597)	75,246
MCHCP	Health Care	46,137	489,425	(492,742)	42,820
MHPML	Health Care	12,500	120,904	(123,804)	9,600
CEIP	Health Care	3,132	15,967	(16,170)	2,929
Total Governmental Activities		<u>\$ 175,953</u>	<u>\$ 671,133</u>	<u>\$ (686,851)</u>	<u>\$ 160,235</u>
<u>Business-Type Activities</u>					
PSTIF	Contamination Cleanup	<u>\$ 84,018</u>	<u>\$ 14,240</u>	<u>\$ (15,820)</u>	<u>\$ 82,438</u>
<u>Component Units</u>					
University of Missouri System	Workers Comp. and Liability	\$ 85,846	\$ 222,659	\$ (223,235)	\$ 85,270
Missouri State University	Health Care, Workers Comp. and Liability	1,424	22,894	(21,603)	2,715
Total Component Units		<u>\$ 87,270</u>	<u>\$ 245,553</u>	<u>\$ (244,838)</u>	<u>\$ 87,985</u>

Risk Management Pool:

The State of Missouri participates in the property program of the Midwestern Higher Education Compact (MHEC) as defined in Section 173.700, RSMo. This program was formed to expand coverage, reduce costs, and stabilize property insurance rates over extended time periods at higher education institutions in all member states. The program offers loss limit coverage tailored to individual institutions as well as self-insured retention by institution. The MHEC Risk Management Oversight Committee directs the major operations of the program overseeing the development of program policies, premium allocations, new program memberships, and selection of program administrators and insurance underwriters.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 23 - Pollution Remediation and Landfill Closure and Postclosure

The State has an obligation to address current or potential detrimental effects of existing pollution by participating in pollution remediation activities.

The Missouri Department of Natural Resources (DNR) was compelled to assess and oversee the cleanup of contaminated sites subject to federal law under the Resource Conservation and Recovery Act (RCRA), also known as the Superfund Law, administered by the U.S. Environmental Protection Agency (EPA). Under this law, the State is required to pay or ensure payment of 10% of the costs of remediation action and 100% of the costs of operations and maintenance at sites where the party responsible for the contamination is unknown, uncooperative, or insolvent. Similarly, Section 260.371.7, RSMo, states that the public should bear a portion of the cost to pay for the State's share of Superfund cleanup to be appropriated from general revenue. At the end of fiscal year 2020, the State was participating in the cleanup of seventeen Superfund sites. Total pollution remediation obligation for these sites totaled approximately \$48.3 million. The basis for these costs are State Superfund contracts that list the estimated cost of cleanup, or actual costs if cleanup is complete, less any payments that have been made to the EPA. Estimated costs will change as actual costs become available. The Hazardous Waste Fund is a component of Conservation and Environmental Protection.

The Missouri Department of Transportation (MoDOT) is in remediation activities related to buildings and grounds caused by contamination and a fuel leak. The current pollution remediation obligation for these sites total approximately \$4.0 thousand. The potential for additional pollution remediation exists, however, any future remediation obligations are not yet estimable.

The Department of Public Safety, Office of the Adjutant General, has been named as a potentially responsible party in the Pools Prairie Superfund site in Newton County, Missouri. The site is listed on the National Priorities List (NPL) and is governed by the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA). At this time, the Department of Public Safety's portion of the costs for the cleanup cannot be determined.

Changes in the balances of pollution remediation liability (in thousands of dollars) during the current fiscal year are as follows:

Governmental Activities	Type of Pollution Remediation	Fiscal Year Remediation Liability 6/30/2019	Current Year Assessments and Estimated Changes	Payments	Fiscal Year Remediation Liability 6/30/2020	Due Within One Year
DNR	Superfund Sites	\$ 48,801	\$ 1,059	\$ (1,600)	\$ 48,260	\$ 2,653
MoDOT	Buildings and Grounds Remediation	4	—	—	4	—
Total Governmental Activities		<u>\$ 48,805</u>	<u>\$ 1,059</u>	<u>\$ (1,600)</u>	<u>\$ 48,264</u>	<u>\$ 2,653</u>

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 23 - Pollution Remediation and Landfill Closure and Postclosure (cont.)

Each landfill owner/operator is required to obtain a financial assurance instrument, which is held by the State as security in the case of a default or forfeiture. Financial assurance instruments can include financial guarantee or performance bonds, letters of credit, insurance policies, corporate guarantees, contracts of obligations, trust funds, and escrow accounts. At June 30, 2020, the DNR, Solid Waste Program tracked the value of the secured financial assurance instruments held by the State to be \$343.2 million. This amount is disclosed, but not reported in the financial statements, because the State does not perform the investment function and does not have significant administrative involvement. While the State maintains possession of the financial assurance instruments, it does not meet criteria to be reported in a fiduciary fund.

As of June 30, 2020, Missouri Department of Natural Resources (DNR) had ten active Municipal Solid Waste Landfills (MSWLFs), one Municipal Solid Waste Landfill (MSWLF) site in bankruptcy, one disposal transfer station and there was no defaults. The owners/operators failed to properly close or maintain post-closure care for these facilities; therefore, the State took possession of the forfeited financial assurance instruments to initiate the closure or post-closure activities as required by Section 260.228, RSMo. The State will monitor and pay post-closure care costs of these facilities for the next 30 years in accordance with the DNR Solid Waste Management Law and Regulations. At June 30, 2020, it is expected that \$1.5 million will be paid over the remaining monitoring periods. This is the amount of the assigned fund balance that has been designated on the General Fund balance sheet for forfeited assets.

The University of Missouri System has been working with the Voluntary Cleanup Program at DNR to characterize subsurface contamination on a University owned property. The University received the results of the two-year sampling process in fiscal year 2016. The University is awaiting a determination from DNR. The site is now on the National Regulatory Commission (NRC) license and must be decommissioned. Upon further review of the documents, the University determined that it does not believe that the documents support the decision to add the site to the NRC license due to an overestimated quantity of isotopes managed at the site. The University made a formal request to remove the site from the NRC license. NRC responded with a request for more information, including a dose assessment, which is estimated at a cost of \$15.0 thousand. If the NRC finds the dose assessment to be unacceptable, then the University will be required to fully decommission the site, including a sampling plan. The cost of a sampling plan to characterize the chemical contamination is estimated at \$1.0 million. The University has not commenced any actions requiring the recognition of a liability for this property.

Note 24 - Asset Retirement Obligations

The State has a legally enforceable obligation to perform future asset retirement obligations (ARO) related to its tangible capital assets.

The Missouri Department of Natural Resources (DNR) has a total ARO of \$1,720,000 for gas chromatographs, radiation detectors, petroleum above ground storage tanks, and permitted sewage treatment plants. Gas chromatographs and radiation detectors are considered radioactive sources and will not be accepted by the State's Surplus Property Program, thus requiring a cost for disposition. These ARO's are measured at the current cost of returning the items to the vendor. Gas chromatographs have remaining useful lives of 3 - 9 years and radiation detectors have remaining useful lives of 0 to 8 years. The ARO for petroleum above ground storage tanks is measured using the best estimate for taking the tanks out of service, which consists of emptying the tanks, removing the secondary containment, and proper disposal. Remaining useful lives of the tanks are 0 to 15 years. Aboveground storage tanks are regulated under the Missouri Code of State Regulations 2 CSR 90-30.050.16. The ARO for permitted sewage treatment plants is measured using the best estimate for closure of the facilities, which includes submitting a closure plan to DNR addressing wastewater and sludge removal, dewatering activities, removal of treatment structures, and removal of solid waste or leaving in place as a clean fill. Remaining useful lives of the plants is 0 to 47 years. Permitted sewage treatment plants are regulated by the Missouri Code of State Regulations 10 CSR 20-6-011.12 and the Federal Clean Water Act. The ARO for these items would be funded by state appropriations.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 24 - Asset Retirement Obligations (cont.)

The Missouri Department of Transportation (MoDOT) has an ARO of \$44,000 to properly dispose of all nuclear gauges used to measure physical properties of materials during its construction projects. The ARO is measured using the current cost of returning the items to the vendor and the assets have remaining estimated useful lives of 15 years. Disposal of the nuclear gauges is required by the Nuclear Regulatory Commission - NUREG 1556 Volume 1 Rev 2. The ARO will be funded by state appropriations.

The Department of Public Safety (DPS), Office of the Adjutant General, has an ARO of \$30,000 to take two underground storage tanks out of service. The ARO is measured using the current cost for closure and the assets have estimated remaining useful lives of 24 years. Underground storage tanks are regulated under the Missouri Code of State Regulations 10 CSR 26. The ARO will be funded by state appropriations.

The University of Missouri (MU) has an ARO based on its ownership of two nuclear research reactors which are regulated by the U.S Nuclear Regulatory Commission (NRC). The NRC requires the University to submit decommissioning funding plans every three years to retain the right to operate the reactors. The decommissioning funding plans update and adjust changes in costs to remediate and the extent of the estimated future contamination. The cost to decommission the reactors is based on a formula as set forth by the NRC as part of the licensing of the facilities. The ARO as of the end of fiscal year 2020 was \$62,433,000. The remaining useful lives of the reactors was 22 years.

The balances of the asset retirement obligations (in the thousands of dollars) during the current fiscal year are as follows:

<u>Governmental Activities</u>	<u>ARO Liability at June 30, 2020</u>
DNR	\$ 1,718
MoDOT	44
DPS	30
Total Governmental Activities	<u>\$ 1,792</u>
 <u>Business-Type Activities</u>	
DNR	<u>\$ 2</u>
 <u>Component Units</u>	
MU	<u>\$ 62,433</u>

Note 25 - Contingencies

Contingent Claims Liabilities

Contingent claims liabilities are reported when it is probable a loss has occurred and the amount can be reasonably estimated. These losses include estimates of claims which have been incurred but not reported, including the effects of specific, incremental claim adjustment expenditures/expenses, salvage, subrogation, and other allocated or unallocated claim adjustment expenditures/expenses. Liabilities of governmental funds are reported as a reconciling item to the Government-Wide Statement of Net Position. Expenditures are recognized as payments are made.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 25 - Contingencies (cont.)

As of June 30, 2020, the amount of contingent liabilities was \$27.8 million. Changes in reported liability since June 30, 2019, resulted from the following (in thousands of dollars):

	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	Balance Fiscal Year End
2019-2020	\$ 30,405	\$ 7,859	\$ (10,434)	\$ 27,830
2018-2019	48,923	13,628	(32,146)	30,405
2017-2018	71,150	4,368	(26,595)	48,923

Section 287.220.8, RSMo, requires an actuarial study of the Second Injury Fund be made every year to determine solvency of the fund. Figures presented below for current year claims and changes in estimates are based on the 2019 actuarial study. As at June 30, 2020, the amount of liabilities for Second Injury Fund was \$2.2 billion. Changes in reported liability since June 30, 2019, resulted from the following (in thousands of dollars):

	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	Balance Fiscal Year End
2019-2020	\$ 2,071,889	\$ 178,673	\$ (76,559)	\$ 2,174,003
2018-2019	1,953,168	213,020	(94,299)	2,071,889
2017-2018	1,840,186	213,633	(100,651)	1,953,168

The State receives federal grants which are subject to review and audit by federal grantor agencies. This could result in requests for reimbursements by the grantor agency for expenditures disallowed under grant agreements. The State believes such disallowances, if any, would be immaterial in the next fiscal year.

Tort Claim Lawsuits:

The Attorney General, on behalf of other state agencies, is involved in litigation for tort claims including wrongful death, motor vehicle accidents, medical malpractice, assault and battery, and deliberate indifference, as well as employment discrimination claims not included in the 2020 liability amount. It is reasonably possible an adverse court decision may incur an estimated loss of \$4.9 million.

Department of Social Services:

Little Sisters of the Poor v. Department of Social Services, No. 18AC-CC00262 (Cole County Circuit Court). This petition for review was filed on July 12, 2018, by 335 nursing facilities participating in the MO HealthNet program. They claim that the reduction of a per diem reimbursement rate by the department was invalid and contrary to the department's own regulation. The Cole County Circuit Court entered an order and judgment on May 22, 2019, concluding the department had violated its own regulation, the Medicaid Act requirements that apply to rate reductions, and the Equal Protection Clauses of the United States and Missouri Constitutions. If upheld, the resulting cost to the department and the State would be approximately \$44 million. The State filed a notice of appeal on June 28, 2019 and the Missouri Court of Appeals reversed. The nursing facilities have applied for transfer to the Supreme Court of Missouri. The ultimate resolution of the case on appeal cannot be predicted with any degree of certainty.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 25 - Contingencies (cont.)

Department of Health and Senior Services:

The Nurse Student Loan Program provides forgivable student loans to eligible Missouri undergraduate, graduate, post-graduate, and doctoral nursing students in exchange for service in underserved communities and facilities in the state. Current annual award levels, based on statute, are a one-time amount of \$2,500 for LPN students and \$5,000 for professional nursing students. Loans are repaid either through service in an underserved area, or via cash repayment at 9.5% simple interest. For repayment via service, participants provide one year of professional service for each school year a loan is received, up to a maximum of 5 years. The number of loans awarded per year varies based upon available funding, number of previous students anticipating continued funding, and number of eligible new applicants.

The Health Professional Student Loan Program is a competitive state program that awards forgivable loans to students pursuing health care training leading to Missouri licensure. Eligible disciplines are primary care physicians, primary care dentists, and dental hygienists. The amount of funding provided depends upon the student's chosen discipline and educational status. Repayment of loans can be completed either through obtaining employment to earn forgiveness or through cash repayment at 9.5% simple interest. Forgiveness is based upon the number of loans received and is earned at a rate of one year of professional service for each loan received, up to a maximum of 5 years. Qualifying employment is considered as full-time, direct patient care at a facility located in an area of need also referred to as a Health Professional Shortage Area.

The purpose of the Missouri Health Professional State Loan Repayment Program (SLRP) is to improve access to primary care by assisting rural and underserved communities with recruitment and retention of primary care providers. SLRP offers eligible healthcare providers an opportunity to receive up to \$50,000 in financial assistance towards the repayment of their qualifying educational loans in exchange for a minimum two-year commitment to provide healthcare services at an ambulatory public, nonprofit or private nonprofit primary care practice site located in a federally designated Health Professional Shortage Area (HPSA).

The Missouri Nurse Loan Repayment Program (NLRP) offers Registered Nurses (RNs) and Advanced Practice Registered Nurses (APRNs) an opportunity to receive financial assistance towards the repayment of their qualifying educational loans in exchange for a minimum two-year commitment to provide healthcare services in an area of defined need in the State of Missouri.

For all types of loan programs, in the event of a default, i.e. the loanee does not complete the service agreement, the loan status changes to repayment. In the event the loanee does not repay according to the terms of their agreement, the Department of Health and Senior Services will work with the Attorney General's Office to try to collect the outstanding receivables. The current total amount of loans outstanding is \$6.4 million; the total amount in repayment is \$2.4 million. There is no correlation between who will or will not repay their debt once a default has occurred since it is subject to each individual case and the legal remedies pursued. Therefore the amount of loss cannot be reasonably estimated.

Department of Corrections Settlements:

Hootselle v. Department of Corrections, No. 12AC-CC00518 (Cole County Circuit Court). This lawsuit was filed on August 14, 2012 by several corrections officers alleging that the Missouri Department of Corrections failed to compensate them for pre- and post-shift activities, including passing through security checkpoints and retrieving equipment such as keys and radios. The officers' union was later added as a plaintiff and asserted claims for breach of its collective bargaining agreement. Following a jury trial on the plaintiffs' breach of contract claims in August 2018, the court entered judgment against the State and for the class of \$113.7 million. The State filed a notice of appeal and the Missouri Court of Appeals affirmed the judgment. The case was transferred to the Supreme Court of Missouri and argued, but the decision has not yet been handed down. The ultimate resolution of the case on appeal cannot be predicted with any degree of certainty.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 25 - Contingencies (cont.)

Tobacco Master Settlement Agreement:

Under the 1998 Tobacco Master Settlement Agreement ("MSA"), Missouri receives annual settlement payments in perpetuity from Participating Manufacturers ("PMs") of tobacco products. Each year on or about April 15th, Missouri receives an annual payment typically between \$120 and \$140 million. Annual MSA payments are subject to a downward adjustment if the PMs lose more than 2% of their pre-MSA market share to Non-Participating Manufacturers ("NPMs"). Individual states may avoid their share of this "NPM Adjustment" by enacting and diligently enforcing model legislation, which imposes certain escrow obligations on NPMs.

The tobacco manufacturers contest Missouri's enforcement of the model legislation for 2004 and subsequent years, each of which is subject to binding arbitration. Arbitration regarding diligent enforcement for 2004 is ongoing. The state appointed arbitrator passed away in August 2019 and the state parties have selected another arbitrator who will begin reviewing the evidence and hear additional matters and argument in 2020. If the panel finds that Missouri was not diligent in 2004, the State will face a downward adjustment on the annual payment following the panel's determination. The ultimate resolution of the 2004 proceeding, the timing of the panel's decision, and the outcome of any subsequent arbitration proceedings between the tobacco manufacturers and Missouri cannot be predicted with any degree of certainty.

Contingent Gains

Contingencies that might result in gains are not reported on the statements since they are not realizable.

Natural Resource Settlements:

The Department of Natural Resources works jointly with the United States Fish and Wildlife Service and United States Forest Service to recover damages from parties responsible for causing injuries to natural resources. Funds from these settlements are typically held in the federal treasury in a joint account administered by the United States Department of Interior. Expenditures of these funds may only be by mutual agreement of the Missouri Trustee Council (the Department of Natural Resources, the United States Fish and Wildlife Service and, at times, United States Forest Service) and such funds may only be used to restore, replace, or acquire natural resources similar to those that were injured. As of June 30, 2020, the balance of Missouri-related joint settlement funds in the Department of Interior restoration fund is approximately \$49 million.

Note 26 - Nonexchange Financial Guarantees

The following nonexchange financial guarantees are extended by the Missouri Agricultural and Small Business Development Authority (MASBDA) and the Missouri Department of Agriculture (MDA). The exchange financial guarantees are not recognized as a liability, which indicates that the State will most likely not be required to make a payment related to the nonexchange financial guarantees. As of June 30, 2020, the State extends the following financial guarantees:

Programs	Maximum Guarantee Period	Total Number of Loans Outstanding	Total Dollar Amount of Loans Outstanding (in thousands)	Total Dollar Amount Guaranteed by the State (in thousands)
Missouri Value-Added Loan Guarantee Program	10 Years	2	\$ 212	\$ 106
Single-Purpose Animal Facilities Loan Guarantee Program	10 Years	4	318	159
Crop and Livestock Loan Guarantee Program	2 Years	11	29	14

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 26 - Nonexchange Financial Guarantees (cont.)

Missouri Value-Added Loan Guarantee Program

The Missouri Value-Added Loan Guarantee Program, authorized in Sections 348.400-348.415, RSMo, provides up to a 50% first-loss guarantee on loans, of \$250,000 or less, made by lenders for the purpose of agricultural business development. The loan guarantee is for a duration of up to 10 years. The program is intended to create new economic activity by creating or retaining jobs. Loans guaranteed by the value-added loan guarantee program can be used to finance agricultural property, which includes land, buildings, structures, improvements, and equipment used for the purpose of processing, manufacturing, marketing, exporting, or adding value to an agricultural product. Loans may also be guaranteed to buy stock in a new generation processing entity that processes an agricultural product. In the event of a default, the MASBDA will work with the Attorney General's Office or the loan recipient's bank to try to collect. There were four loan defaults under this program in fiscal year 2020. The outstanding balance on judgments for amounts owed to the State totals \$50,200.

Single-Purpose Animal Facilities Loan Guarantee Program

The Single-Purpose Animal Facilities Loan Guarantee Program, authorized in Sections 348.185-348.225, RSMo, is designed to provide banks and other lenders with a 50% first-loss guarantee on loans of up to \$250,000 for up to 10 years. Independent livestock producers may use the loans to finance, refinance or restructure breeding or feeder livestock, earthworms, land, buildings, facilities, equipment, machinery and animal waste systems for producing poultry, swine, beef and dairy cattle, or other livestock. In the event of a default, the MASBDA will work with the Attorney General's Office or the loan recipient's bank to try to collect. There were no loan defaults under this program in fiscal year 2020.

Crop and Livestock Loan Guarantee Program

The Crop and Livestock Loan Guarantee Program, authorized in Section 261.027(3), RSMo, is a 50% guarantee on a loan made to a 4-H and Future Farmers of America (FFA) member who borrows money to purchase livestock, input, etc., for their Supervised Agriculture Education (SAE) project. Loans eligible for the program are limited to the purchase of livestock, feed, seed, fertilizer, and other miscellaneous out-of-pocket expenses directly related to the project. In the event of a default, the MDA will work with the Attorney General's Office or the loan recipient's bank to try to collect. As of June 30, 2020, there are four loan defaults under this program. The outstanding balance on judgments for amounts owed to the State totals \$1,500.

STATE OF MISSOURI
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Note 27 - Joint Ventures

The Regional Convention and Sports Complex Authority was created by state law for the purpose of financing, constructing, operating, and maintaining a multipurpose convention and sports facility to be located in the City of St. Louis. The Authority operates under a board of commissioners of whom five are appointed by the Governor of the State, three by the County Executive of St. Louis County, and three by the Mayor of the City of St. Louis. The Authority is granted all rights and powers necessary to plan, finance, construct, equip, and maintain the facility.

The Authority is considered a joint venture of the State, County, and City because it constitutes a contractual agreement for public benefit in which the State, County, and City retain an ongoing financial responsibility for the Convention and Sports Facility Project Bonds. In August 1991, the Authority issued \$258,670,000 of Convention and Sports Facility Project Bonds. The bonds were sponsored in the amount of \$132,910,000 by the State (Series A), \$65,685,000 by the County (Series B), and \$60,075,000 by the City (Series C). In December 1993, the Authority issued \$181,885,000 in Convention and Sports Facility Project and Refunding Bonds to advance refund \$101,410,000 and \$50,275,000 of the outstanding 1991 Series A and Series B bonds, respectively, and for additional construction costs. The bonds were sponsored in the amount of \$121,705,000 by the State (Series A) and \$60,180,000 by the County (Series B). In February 1997, the Authority issued \$61,285,000 in Series C refunding bonds to advance refund \$47,155,000 of the outstanding 1991 Series C bonds. In August 2003, the Authority issued \$116,030,000 of Convention and Sports Facility Project and Refunding Bonds Series A 2003 to refund \$2,845,000 and \$113,170,000 of Series A 1991 and Series A 1993 refunding bonds, respectively, and for additional construction costs. In May 2007, the Authority issued \$49,585,000 in Series C 2007 refunding bonds to refund \$61,285,000 of original principal of the Series C 1997 refunding bonds. In August 2013, the Authority issued \$65,195,000 in Series A 2013 refunding bonds to refund \$65,385,000 of Series A 2003 bonds and issued \$32,560,000 in Series B 2013 refunding bonds to refund \$32,180,000 of Series B 2003 bonds.

Pursuant to a financing agreement entered into in August 1991, and terminating in August 2021, the Authority leased the facility to the sponsors who subleased the facility back to the Authority. The payments made by the State, County, and City under the financing agreement are sufficient to pay the principal and interest on the bonds. See *Note 12* for the specific debt service requirements that make up the State's ongoing financial responsibility for this joint venture.

Summary financial information for the Authority as of and for the fiscal year ended December 31, 2019, is presented below (in thousands of dollars):

Total Assets	\$ 158,429
Total Deferred Outflows of Resources	204
Total Assets and Deferred Outflows of Resources	<u>\$ 158,633</u>
Total Liabilities	\$ 43,552
Total Net Position	115,081
Total Liabilities and Net Position	<u>\$ 158,633</u>
Total Revenues	\$ 24,799
Total Expenses	15,098
Net Increase in Net Position	<u>\$ 9,701</u>

Copies of the Authority's financial statements may be requested from:

St. Louis Regional Convention
and Sports Complex Authority
901 North Broadway
St. Louis, Missouri 63101

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 28 - Endowments

Donor-restricted endowments for Missouri reside primarily within the higher education institutions, which are reported as a major component unit of the State. For the college and universities, except the University of Missouri, the net appreciation/depreciation of the endowments is \$1,641,000. Of this amount, \$2,132,000 is reported as restricted non-expendable, \$(442,000) is reported as restricted expendable, and \$(49,000) is reported as unrestricted net position. The University of Missouri reported a net appreciation/depreciation of restricted non-expendable net position in the amount of \$35,533,000 which consisted of both realized and unrealized gains and losses on investment. For detailed information on the college and universities, please see the individual financial statements. The Revised Statutes of Missouri authorize the acceptance of donations at State agencies or public institutions. The governing boards of these institutions and the donor agreements determine whether net appreciation can be spent and the acceptable spending rate as detailed in Section 402.134, RSMo. These policies are entity specific and vary with each institution.

Note 29 - Conduit Debt

As of June 30, 2020, the Missouri Development Finance Board issued \$1,637,968,000 in Private Activity Bonds and \$2,624,104,000 in Public Purpose and Refunding Revenue Bonds. The outstanding balances on these bonds and notes as of June 30, 2020, were approximately \$319,588,000 and \$928,170,000, respectively. The Missouri Development Finance Board and the State have no liability for repayment of these revenue bonds and funding notes aside from reserve fund deposits and, accordingly, these bonds and notes have not been recorded as a liability on the financial statements for the Missouri Development Finance Board. The debtor pays all debt service requirements. Security for the bondholders consists of insurance, letters of credit, annual appropriation pledges, and certain funds held through trustees under the various indentures.

As of June 30, 2020, the State Environmental Improvement and Energy Resources Authority (EIERA), a component unit of the State of Missouri, had an outstanding balance of approximately \$816,715,000 in Tax Exempt Revenue Bonds. Of this outstanding amount, \$449,050,000 is for Water Pollution Control and Drinking Water Revenue Bonds issued on behalf of the Department of Natural Resources. The State of Missouri has no liability for repayment of these revenue bonds beyond the resources provided by related loan programs. The bonds are limited obligations of EIERA.

Note 30 - Subsequent Events

Bonds

In August 2020, the Board of Public Buildings of the State of Missouri issued \$172,850,000 of Special Obligation Refunding Bonds, Series B 2020. The bonds bear interest from 4.00% to 5.00%, due in semi-annual installments beginning October 1, 2020. The bonds were issued to refund the Board's Special Obligation Refunding bonds, Series A 2012 and Series A 2013, which had outstanding principal of \$185,850,000 and \$19,635,000 respectively.

Federal Emergency Management Agency

On January 21, 2020, the President issued a *Memorandum to Extend Federal Support to Governors' Use of the National Guard to Respond to COVID-19 and to Increase Reimbursement and Other Assistance Provided to States*. The memorandum provides a 100 percent federal cost share for all work eligible for assistance under Public Assistance Category B, pursuant to the Stafford Act, performed from January 21, 2021 through September 30, 2021. On February 2, 2020, the President issued a *Memorandum on Maximizing Assistance from the Federal Emergency Management Agency* which provides that the 100 percent cost share is retroactive for eligible work performed from January 20, 2020 through January 20, 2021.

STATE OF MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

Note 30 - Subsequent Events (cont.)

CARES

Between August and October 2020, the State's college and universities signed an agreement to participate in federal subsidy programs as part of the CARES act, which flows through the State for the Coronavirus Relief Fund and Governor's Emergency Education Relief funds.

Southeast Missouri State University

On August 11, 2020, the University issued \$57,480,000 Series 2020 System Facilities Refunding Revenue Bonds to pay off the Series 2013 bonds.

Missouri Southern State University

The University entered into an energy savings contract with a third party for \$11.1 million of capital improvements to be paid for through 2035 from energy savings obtained through the capital improvements with payments estimated to total \$200,000-\$300,000 quarterly, beginning in March 2022.

University of Missouri

On October 11, 2020, the University announced the start of a new foundation, the Kummer Institute Foundation. A donation of \$300 million from an external donor was given to the foundation, which will support a new school, provide scholarships and fellowships, as well as support research.

Missouri State University

In August 2020, a public-private partnership between The Vecino Group, LLC and the Springfield Business Development Corporation, for the University's Jordan Valley Innovation Center Expansion, was finalized and related contracts executed.



***Required Supplementary Information (RSI)** includes the Budgetary Comparison Schedule for the General Fund and Major Special Revenue Funds, as well as the Budget to Generally Accepted Accounting Principles (GAAP) reconciliation, Schedule of Changes in Net Pension Liability and Related Ratios, Schedule of Proportionate Share of the Net Pension Liability, Schedule of State Contributions, Schedule of Changes in Total OPEB Liability and Related Ratios, Schedule of Changes in Net OPEB Liability and Related Ratios, Schedule of Proportionate Share of the Collective Net OPEB Liability, and the Notes to RSI on Budgetary Reporting.*

STATE OF MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND, MAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended June 30, 2020
(In Thousands of Dollars)

	General Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
Beginning Budgetary Fund Balance	\$ 1,971,142	\$ 1,971,142	\$ 1,971,142	\$ —
Resources (Inflows):				
Taxes:				
Sales and Use	2,433,937	2,444,132	2,276,359	(167,773)
Individual Income	7,432,250	7,463,385	6,951,074	(512,311)
Corporate Income	495,188	497,263	463,129	(34,134)
County Foreign Insurance	313,738	315,052	293,426	(21,626)
Beer	7,743	7,776	7,242	(534)
Liquor	29,567	29,691	27,653	(2,038)
Cigarette	—	—	—	—
Reimbursement/Miscellaneous	96,191	96,593	89,963	(6,630)
Total Taxes	10,808,614	10,853,892	10,108,846	(745,046)
Licenses, Fees, and Permits	101,306	101,730	94,821	(6,909)
Sales	671	674	670	(4)
Leases and Rentals	5	5	5	—
Services	440,240	440,266	512,753	72,487
Contributions and Intergovernmental	11,284,140	11,292,809	12,699,400	1,406,591
Interest	43,807	43,990	41,056	(2,934)
Penalties and Unclaimed Property	13,911	13,945	14,309	364
Cost Reimbursement/Miscellaneous	1,104,444	1,105,228	1,246,537	141,309
Transfers In	4,015,859	5,434,356	2,816,350	(2,618,006)
Total Resources (Inflows)	27,812,997	29,286,895	27,534,747	(1,752,148)
Amount Available for Appropriation	29,784,139	31,258,037	29,505,889	(1,752,148)
Charges to Appropriations (Outflows):				
Current:				
General Government	2,341,469	3,497,236	2,429,746	1,067,490
Education	4,733,873	6,904,048	4,286,447	2,617,601
Natural and Economic Resources	392,412	405,916	154,491	251,425
Transportation and Law Enforcement	710,763	2,151,568	468,911	1,682,657
Human Services	14,512,662	15,575,417	13,740,108	1,835,309
Debt Service	113,591	118,271	95,202	23,069
Transfers Out	5,973,377	7,420,699	4,780,532	2,640,167
Total Charges to Appropriations	28,778,147	36,073,155	25,955,437	10,117,718
Ending Budgetary Fund Balance	\$ 1,005,992	\$ (4,815,118)	\$ 3,550,452	\$ 8,365,570
Reconciling Items:				
Reclassifying Cash Equivalents as Investments			(1,435,170)	
Investments at Fair Value			1,461,048	
Receivables, Net			4,054,074	
Due from Other Funds			—	
Due from Component Units			—	
Inventories			24,987	
Advance to Component Units			—	
Accounts Payable			(1,350,281)	
Accrued Payroll			(69,816)	
Due to Other Funds			(7,354)	
Unearned Revenue			(1,870,332)	
Escheat/Unclaimed Property			(119,423)	
Deferred Inflows of Resources			(1,573,256)	
Fund Balance - GAAP Basis			\$ 2,664,929	

Public Education				Conservation and Environmental Protection			
Original Budget	Final Budget	Actual	Variance with Final Budget	Original Budget	Final Budget	Actual	Variance with Final Budget
\$ 138,062	\$ 138,062	\$ 138,062	\$ —	\$ 619,877	\$ 619,877	\$ 619,877	\$ —
992,066	992,066	924,130	(67,936)	258,558	258,558	221,020	(37,538)
4,675	4,675	4,355	(320)	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
59,927	59,927	55,823	(4,104)	—	—	—	—
276,946	276,946	257,981	(18,965)	—	—	—	—
1,333,614	1,333,614	1,242,289	(91,325)	258,558	258,558	221,020	(37,538)
1,016	1,016	946	(70)	98,919	98,919	84,557	(14,362)
—	—	—	—	7,418	7,418	6,341	(1,077)
—	—	—	—	118	118	101	(17)
—	—	—	—	—	—	—	—
36,886	36,886	34,360	(2,526)	114,339	114,339	97,739	(16,600)
4,694	4,694	4,373	(321)	20,939	20,939	17,899	(3,040)
1,040	1,040	969	(71)	3,176	3,176	2,715	(461)
97,104	97,104	90,454	(6,650)	131,805	131,805	112,669	(19,136)
1,812,261	1,810,522	1,708,196	(102,326)	1,452	1,096	1,076	(20)
3,286,615	3,284,876	3,081,587	(203,289)	636,724	636,368	544,117	(92,251)
3,424,677	3,422,938	3,219,649	(203,289)	1,256,601	1,256,245	1,163,994	(92,251)
436	684	345	339	3,899	4,262	3,419	843
2,918,489	2,915,571	2,707,786	207,785	—	—	—	—
16,180	16,180	3,791	12,389	957,649	942,101	389,782	552,319
305	305	2	303	1,003	1,002	721	281
15,502	15,275	11,986	3,289	1,757	1,757	1,670	87
—	—	—	—	—	—	—	—
447,118	447,118	358,217	88,901	59,266	59,373	55,982	3,391
3,398,030	3,395,133	3,082,127	313,006	1,023,574	1,008,495	451,574	556,921
\$ 26,647	\$ 27,805	\$ 137,522	\$ 109,717	\$ 233,027	\$ 247,750	\$ 712,420	\$ 464,670
		(48,363)				(490,864)	
		51,565				495,366	
		132,594				1,504,801	
		9,450				—	
		—				10	
		145				276	
		—				108	
		(196)				(15,938)	
		(70)				(5,159)	
		(5)				(167)	
		—				(56)	
		—				—	
		(28,665)				(11,664)	
		\$ 253,977				\$ 2,189,133	

STATE OF MISSOURI
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY REPORTING
June 30, 2020

Budgetary Presentation:

A Budgetary Comparison Schedule is presented as Required Supplementary Information for the State's General Fund and Major Special Revenue Funds. Revenues and expenditures are reported on a budgetary basis where actual revenues are recognized when cash is received, and actual expenditures are recognized for cash disbursements. The accounting principles applied for reporting on a budgetary basis differ from those used to present the financial statements in accordance with GAAP. A reconciliation of the two for the fiscal year ended June 30, 2020, has been presented at the bottom of the Budgetary Comparison Schedule.

The budgetary expenditures are included in the current year's Appropriation Activity Report, which demonstrates legal compliance with the current year's budget. This report can be viewed at <http://oa.mo.gov/accounting/reports/annual-reports/appropriation-activity-reports>. The original budget expenditures and transfers are for what was originally appropriated for each fund. The final budget expenditures and transfers takes into account any increases and decreases to appropriations during the fiscal year less the Governor's amounts reverted (withheld) for each fund less any reappropriations to the next fiscal year.

Once a year, the Office of Administration-Division of Budget and Planning receives budgeted revenues from state agencies for each of their funds as well as a revised revenue estimate in the spring for the State's General Revenue Fund. The revised revenue estimate is used in the final budget column for the General Fund and is very comparable to actual revenue resulting in a small negative variance on this Schedule.

In accordance with State statute, all state funds must have an appropriation before amounts can be expended or transferred to another state fund; therefore, variances between budgeted and actual expenditures and transfers out on the budgetary schedule will always be positive.

For budget purposes, interfund activity is not eliminated. A summary of interfund eliminations at June 30, 2020, is shown below (in thousands):

	Final Budget Transfer		Actual Transfer	
	In	Out	In	Out
GENERAL FUND	\$ 4,963,669	\$ (4,963,669)	\$ 2,515,457	\$ (2,515,457)
SPECIAL REVENUE FUNDS				
Public Education	405,367	(405,367)	322,869	(322,869)
TOTAL	<u>\$ 5,369,036</u>	<u>\$ (5,369,036)</u>	<u>\$ 2,838,326</u>	<u>\$ (2,838,326)</u>

Budgetary Control:

Budgetary control is maintained at the departmental level; each Department of the Missouri government formulates a budget to be submitted for approval by the General Assembly prior to the beginning of the fiscal year. These budgets are prepared essentially on the cash basis. The legislature reviews, revises, and legally adopts these budgets. The Governor then has the authority to approve or veto each budget, subject to legislative override.

Under normal circumstances, budgeted expenditures cannot exceed estimated revenues and other sources of funding, including beginning fund balances. In the event that actual revenues are insufficient to cover budgeted expenditures, the Governor must order budget reductions or call a special session of the legislature to address the issue. However, for the fiscal year ended June 30, 2020 due to the COVID-19 global pandemic and the state of emergency, additional expenditure authority was granted. It is not expected that the State of Missouri will use all of the authority granted.

Unexpended appropriations lapse at the end of each appropriation year, unless reappropriated to the following appropriation year.

STATE OF MISSOURI
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FISCAL YEARS 2015-2020
(In Thousands of Dollars)

			Judicial Plan*			
	2020**	2019**	2018**	2017**	2016**	2015**
Total Pension Liability						
Service Cost	\$ 13,574	\$ 12,997	\$ 12,946	\$ 10,932	\$ 10,614	\$ 8,990
Interest on the Total Pension Liability	41,711	41,019	40,617	37,755	36,162	34,014
Benefit Changes	—	—	—	—	—	—
Differences between Expected and Actual Experience	979	(1,320)	(10,687)	(5,037)	5,103	13,361
Changes in Assumptions	5,024	12,332	7,906	53,991	—	—
Benefit Payments, including member refunds	(37,593)	(35,657)	(33,985)	(32,989)	(31,246)	(29,407)
Disability Premiums	—	—	—	—	—	—
Transfers to Other Retirement Systems	—	—	—	—	—	—
Net Change in Total Pension Liability	23,695	29,371	16,797	64,652	20,633	26,958
Total Pension Liability - Beginning	593,789	564,418	547,621	482,969	462,336	435,378
Total Pension Liability - Ending (a)	617,484	593,789	564,418	547,621	482,969	462,336
Plan Fiduciary Net Position						
Contributions - Employer	38,605	36,892	34,247	33,642	32,696	29,265
Contributions - Employee	1,138	902	787	661	488	295
Pension Plan Net Investment Income	6,056	10,678	4,680	28	(3,610)	21,395
Benefit Payments, including member refunds	(37,593)	(35,657)	(33,985)	(32,989)	(31,246)	(29,407)
Disability Premiums	—	—	—	—	—	—
Pension Plan Administrative Expense	(72)	(181)	(150)	(137)	(123)	(106)
Net Transfers	—	—	—	—	—	—
Other	—	(69)	—	—	—	—
Net Change in Plan Fiduciary Net Position	8,134	12,565	5,579	1,205	(1,795)	21,442
Plan Fiduciary Net Position - Beginning*	150,200	137,635	132,056	130,851	132,646	111,204
Plan Fiduciary Net Position - Ending (b)	158,334	150,200	137,635	132,056	130,851	132,646
Net Pension Liability - Ending (a) - (b)	\$ 459,150	\$ 443,589	\$ 426,783	\$ 415,565	\$ 352,118	\$ 329,690
 Plan Fiduciary Net Position as a Percentage of Total Pension Liability	 25.64 %	 25.30 %	 24.39 %	 24.11 %	 27.09 %	 28.69 %
Covered Payroll	\$ 60,594	\$ 59,417	\$ 58,592	\$ 57,421	\$ 55,656	\$ 49,588
 Net Pension Liability as a Percentage of Covered Payroll	 757.74 %	 746.73 %	 728.40 %	 723.72 %	 632.66 %	 664.86 %

*After post-valuation adjustments.

**Based on a measurement date and actuarial valuation as of the end of the preceding fiscal year. The measurement date is as of June 30, except University of Missouri Retirement System which is based on a measurement date of October 1.

Note: This schedule is ultimately required to show information for ten years. However, until a full ten-year trend is compiled, only the years that information is available will be reported.

Missouri Department of Transportation and Highway Patrol Employees' Retirement System					
2020**	2019**	2018**	2017**	2016**	2015**
\$ 43,971	\$ 46,621	\$ 45,713	\$ 45,441	\$ 45,358	\$ 44,740
271,174	286,457	283,569	280,432	275,285	270,526
—	(7)	—	—	—	—
204	(37,173)	(37,287)	(39,810)	(13,324)	(17,614)
—	142,556	—	—	—	—
(256,091)	(254,634)	(246,939)	(236,687)	(237,013)	(227,977)
(1,616)	(1,602)	(1,620)	(1,568)	(1,555)	(1,532)
(2,111)	(2,823)	(2,725)	(1,921)	(3,147)	(1,876)
55,531	179,395	40,711	45,887	65,604	66,267
3,981,839	3,802,444	3,761,733	3,715,846	3,650,242	3,583,975
4,037,370	3,981,839	3,802,444	3,761,733	3,715,846	3,650,242
210,167	204,955	206,563	199,609	200,639	183,354
5,996	5,001	4,892	3,483	3,294	2,260
154,327	197,620	220,302	21,432	92,646	319,446
(256,091)	(254,634)	(246,939)	(236,687)	(237,013)	(227,977)
(1,616)	(1,602)	(1,620)	(1,568)	(1,555)	(1,532)
(4,373)	(4,693)	(4,516)	(4,370)	(4,067)	(3,736)
322	(956)	(981)	808	(2,033)	(92)
—	(936)	—	—	—	—
108,732	144,755	177,701	(17,293)	51,911	271,723
2,314,530	2,169,775	1,992,074	2,009,367	1,957,456	1,685,733
2,423,262	2,314,530	2,169,775	1,992,074	2,009,367	1,957,456
\$ 1,614,108	\$ 1,667,309	\$ 1,632,669	\$ 1,769,659	\$ 1,706,479	\$ 1,692,786
60.02 %	58.13 %	57.06 %	52.96 %	54.08 %	53.63 %
\$ 362,748	\$ 353,751	\$ 356,515	\$ 344,635	\$ 342,265	\$ 336,591
444.97 %	471.32 %	457.95 %	513.49 %	498.58 %	502.92 %

STATE OF MISSOURI
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FISCAL YEARS 2015-2020
(In Thousands of Dollars)

	University of Missouri Retirement System					
	2020**	2019**	2018**	2017**	2016**	2015**
Total Pension Liability						
Service Cost	\$ 66,239	\$ 62,845	\$ 63,624	\$ 66,269	\$ 68,328	\$ 70,574
Interest on the Total Pension Liability	323,553	312,921	305,781	296,885	288,438	275,762
Benefit Changes	—	—	—	—	—	—
Differences between Expected and Actual Experience	68,943	23,046	11,704	(22,741)	(38,227)	13,226
Changes in Assumptions	—	—	257,616	—	—	—
Benefit Payments, including member refunds	(265,991)	(241,020)	(233,083)	(211,036)	(203,300)	(182,488)
Disability Premiums	—	—	—	—	—	—
Transfers to Other Retirement Systems	—	—	—	—	—	—
Net Change in Total Pension Liability	192,744	157,792	405,642	129,377	115,239	177,074
Total Pension Liability - Beginning	4,571,623	4,413,831	4,008,189	3,878,812	3,763,573	3,586,499
Total Pension Liability - Ending (a)	4,764,367	4,571,623	4,413,831	4,008,189	3,878,812	3,763,573
Plan Fiduciary Net Position						
Contributions - Employer	118,234	115,980	92,200	96,631	99,454	103,895
Contributions - Employee	16,484	15,989	15,299	15,218	14,976	14,486
Pension Plan Net Investment Income	28,604	183,826	322,297	364,486	6,646	36,412
Benefit Payments, including member refunds	(265,991)	(241,020)	(233,083)	(211,036)	(203,300)	(182,488)
Disability Premiums	—	—	—	—	—	—
Pension Plan Administrative Expense	—	—	—	—	—	—
Net Transfers	—	—	—	—	—	—
Other	—	—	—	—	—	(2,150)
Net Change in Plan Fiduciary Net Position	(102,669)	74,775	196,713	265,299	(82,224)	(29,845)
Plan Fiduciary Net Position - Beginning*	3,757,413	3,682,638	3,485,925	3,220,626	3,302,850	3,332,695
Plan Fiduciary Net Position - Ending (b)	3,654,744	3,757,413	3,682,638	3,485,925	3,220,626	3,302,850
Net Pension Liability - Ending (a) - (b)	\$1,109,623	\$ 814,210	\$ 731,193	\$ 522,264	\$ 658,186	\$ 460,723
 Plan Fiduciary Net Position as a Percentage of Total Pension Liability	 76.71 %	 82.19 %	 83.43 %	 86.97 %	 83.03 %	 87.76 %
 Covered Payroll	 \$1,227,342	 \$1,187,435	 \$1,146,836	 \$1,144,412	 \$1,129,784	 \$1,109,431
 Net Pension Liability as a Percentage of Covered Payroll	 90.41 %	 68.57 %	 63.76 %	 45.64 %	 58.26 %	 41.53 %

STATE OF MISSOURI
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
FISCAL YEARS 2015-2020
(In Thousands of Dollars)

	2020*	2019*	2018*
<u>Missouri State Employees' Plan</u>			
State's proportion of the net pension liability	83.27 %	82.84 %	82.19 %
State's proportionate share of the net pension liability	\$ 5,030,722	\$ 4,620,928	\$ 4,279,391
State's covered payroll	\$ 1,617,502	\$ 1,610,149	\$ 1,617,463
State's proportionate share of the net pension liability as a percentage of its covered payroll	311.02 %	286.99 %	264.57 %
Plan fiduciary net position as a percentage of the total pension liability	56.72 %	59.02 %	60.41 %
<u>Judicial Plan</u>			
State's proportion of the net pension liability	100.00 %	100.00 %	100.00 %
State's proportionate share of the net pension liability	\$ 459,150	\$ 443,589	\$ 426,783
State's covered payroll	\$ 60,594	\$ 59,417	\$ 58,592
State's proportionate share of the net pension liability as a percentage of its covered payroll	757.74 %	746.73 %	728.40 %
Plan fiduciary net position as a percentage of the total pension liability	25.64 %	25.30 %	24.39 %
<u>Missouri Department of Transportation and Highway Patrol Employees' Retirement System</u>			
State's proportion of the net pension liability	100.00 %	100.00 %	100.00 %
State's proportionate share of the net pension liability	\$ 1,614,108	\$ 1,667,309	\$ 1,632,669
State's covered payroll	\$ 362,748	\$ 353,751	\$ 356,515
State's proportionate share of the net pension liability as a percentage of its covered payroll	444.97 %	471.32 %	457.95 %
Plan fiduciary net position as a percentage of the total pension liability	60.02 %	58.13 %	57.06 %
<u>Missouri State Employees' Plan - Component Units</u>			
Component Unit's proportion of the net pension liability	16.40 %	16.82 %	17.44 %
Component Unit's proportionate share of the net pension liability	\$ 990,703	\$ 938,355	\$ 908,000
Component Unit's covered payroll	\$ 318,588	\$ 326,943	\$ 343,472
Component Unit's proportionate share of the net pension liability as a percentage of its covered payroll	310.97 %	287.01 %	264.36 %
Plan fiduciary net position as a percentage of the total pension liability	56.72 %	59.02 %	60.41 %
<u>University of Missouri Retirement System</u>			
University's proportion of the net pension liability	100.00 %	100.00 %	100.00 %
University's proportionate share of the net pension liability	\$ 1,109,623	\$ 814,210	\$ 731,193
University's covered payroll	\$ 1,227,342	\$ 1,187,435	\$ 1,146,836
University's proportionate share of the net pension liability as a percentage of its covered payroll	90.41 %	68.57 %	63.76 %
Plan fiduciary net position as a percentage of the total pension liability	76.71 %	82.19 %	83.43 %

*Based on a measurement date and actuarial valuation as of the end of the preceding fiscal year. The measurement date is as of June 30, except University of Missouri Retirement System which is based on a measurement date of October 1.

Note: This schedule is ultimately required to show information for ten years. However, until a full ten-year trend is compiled, only the years that information is available will be reported.

	2017*		2016*		2015*
	82.21 %		82.26 %		82.45%
\$	3,816,328	\$	2,641,347	\$	1,944,098
\$	1,593,034	\$	1,593,238	\$	1,613,263
	239.56 %		165.78 %		120.51%
	63.60 %		72.62 %		79.49%
	100.00 %		100.00 %		100.00 %
\$	415,565	\$	352,118	\$	329,690
\$	57,421	\$	55,656	\$	49,588
	723.72 %		632.66 %		664.86 %
	24.11 %		27.09 %		28.69 %
	100.00 %		100.00 %		100.00 %
\$	1,769,659	\$	1,706,479	\$	1,692,786
\$	344,635	\$	342,265	\$	336,591
	513.49 %		498.58 %		502.92 %
	52.96 %		54.08 %		53.63 %
	17.41 %		17.38 %		17.19 %
\$	808,175	\$	557,955	\$	405,189
\$	337,401	\$	336,571	\$	325,490
	239.53 %		165.78 %		124.49 %
	63.60 %		72.62 %		79.49 %
	100.00 %		100.00 %		100.00 %
\$	522,264	\$	658,186	\$	460,723
\$	1,144,412	\$	1,129,784	\$	1,109,431
	45.64 %		58.26 %		41.53 %
	86.97 %		83.03 %		87.76 %

**STATE OF MISSOURI
SCHEDULE OF STATE CONTRIBUTIONS
PENSION
FISCAL YEARS 2014-2020
(In Thousands of Dollars)**

	2020	2019	2018*
<u>Missouri State Employees' Plan</u>			
Required Contributions	\$ 362,950	\$ 326,951	\$ 313,167
Contributions in relation to the required contribution	\$ 362,950	\$ 326,951	\$ 313,167
Contribution deficiency (excess)	\$ —	\$ —	\$ —
State's covered payroll	\$ 1,667,168	\$ 1,617,502	\$ 1,610,149
Contributions as a percentage of covered payroll	21.77 %	20.21 %	19.45 %
<u>Judicial Plan</u>			
Required Contributions	\$ 39,123	\$ 38,555	\$ 36,895
Contributions in relation to the required contribution	\$ 39,123	\$ 38,555	\$ 36,895
Contribution deficiency (excess)	\$ —	\$ —	\$ —
State's covered payroll	\$ 61,321	\$ 60,594	\$ 59,417
Contributions as a percentage of covered payroll	63.80 %	63.63 %	62.10 %
<u>Missouri Department of Transportation and Highway Patrol Employees' Retirement System</u>			
Required Contributions	\$ 210,872	\$ 210,167	\$ 204,955
Contributions in relation to the required contribution	\$ 210,872	\$ 210,167	\$ 204,955
Contribution deficiency (excess)	\$ —	\$ —	\$ —
State's covered payroll	\$ 363,980	\$ 362,748	\$ 353,751
Contributions as a percentage of covered payroll	58.00 %	58.00 %	58.00 %
<u>Missouri State Employees' Plan - Component Units</u>			
Required Contributions	\$ 70,006	\$ 64,387	\$ 63,533
Contributions in relation to the required contribution	\$ 70,006	\$ 64,387	\$ 63,533
Contribution deficiency (excess)	\$ —	\$ —	\$ —
Component Unit's covered payroll	\$ 324,582	\$ 318,588	\$ 326,631
Contributions as a percentage of covered payroll	21.57 %	20.21 %	19.45 %
<u>University of Missouri Retirement System</u>			
Required Contributions	\$ 118,234	\$ 115,980	\$ 92,200
Contributions in relation to the required contribution	\$ 118,234	\$ 115,980	\$ 92,200
Contribution deficiency (excess)	\$ —	\$ —	\$ —
University's covered payroll	\$ 1,227,342	\$ 1,187,435	\$ 1,146,836
Contributions as a percentage of covered payroll	9.63 %	9.77 %	8.04 %

*After post-valuation adjustments.

Note: This schedule is ultimately required to show information for ten years. However, until a full ten-year trend is compiled, only the years that information is available will be reported.

Notes to the Schedule:

Changes of benefit terms. Senate Bill 62 (SB 62), which contained changes to the benefit structure for Missouri State Employees' MSEP 2011 Plan and the Missouri Department of Transportation and Highway Patrol Employees' Retirement System Year 2000 Plan-2011 Tier, was passed by the 2017 legislature. The provisions of the bill decreased vesting from ten to five years of service, but also included provisions that essentially offset the cost of the vesting change. As a result, SB 62 had no impact on the employer contribution rate and created a decrease to the UAAL for the MSEP 2011 Plan of \$1.6 million.

Changes of assumptions.

For MOSERS: The board reduced the investment return assumption used in the June 30, 2019 valuation to 7.10%.

For MPERS: No changes in assumptions.

For MU: No changes in assumptions.

2017	2016	2015	2014
\$ 274,510	\$ 270,198	\$ 270,220	\$ 269,106
\$ 274,510	\$ 270,198	\$ 270,220	\$ 269,106
\$ —	\$ —	\$ —	\$ —
\$ 1,617,463	\$ 1,593,034	\$ 1,593,238	\$ 1,613,263
16.97 %	16.96 %	16.96 %	16.68 %
\$ 32,671	\$ 33,642	\$ 32,696	\$ 29,265
\$ 34,247	\$ 33,642	\$ 32,696	\$ 29,265
\$ (1,576)	\$ —	\$ —	\$ —
\$ 58,592	\$ 57,421	\$ 55,656	\$ 49,588
58.45 %	58.59 %	58.70 %	59.02 %
\$ 206,563	\$ 199,609	\$ 200,639	\$ 183,354
\$ 206,563	\$ 199,609	\$ 200,639	\$ 183,354
\$ —	\$ —	\$ —	\$ —
\$ 356,515	\$ 344,635	\$ 342,265	\$ 336,591
58.00 %	58.00 %	58.62 %	54.44 %
\$ 58,246	\$ 57,219	\$ 57,081	\$ 56,087
\$ 58,246	\$ 57,219	\$ 57,081	\$ 56,087
\$ —	\$ —	\$ —	\$ —
\$ 343,472	\$ 337,401	\$ 336,571	\$ 325,490
16.96 %	16.96 %	16.96%	17.23%
\$ 96,631	\$ 99,454	\$ 103,895	\$ 113,688
\$ 96,631	\$ 99,454	\$ 103,895	\$ 113,688
\$ —	\$ —	\$ —	\$ —
\$ 1,144,412	\$ 1,129,784	\$ 1,109,431	\$ 1,078,347
8.44 %	8.80 %	9.36 %	10.54 %

STATE OF MISSOURI
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
FISCAL YEARS 2018-2020
(In Thousands of Dollars)

	Missouri Department of Transportation and Highway Patrol Medical and Life Insurance Plan*			Conservation Employees' Benefits Plan**		
	2020	2019	2018	2020	2019	2018
Total OPEB Liability						
Service Cost	\$ 38,514	\$ 40,070	\$ 49,483	\$ 2,501	\$ 2,926	\$ 3,109
Interest	44,435	39,737	35,941	5,276	5,264	4,975
Differences Between Expected and Actual Experience	(52,465)	(1,907)	—	—	—	—
Effect of economic/demographic gains or losses	—	—	—	(36,969)	—	—
Changes of Assumptions or Other Inputs	(63,896)	(54,900)	(165,036)	32,152	10,144	(7,665)
Benefit Payments	(23,638)	(23,024)	(21,185)	(2,961)	(3,375)	(3,006)
Net Change in Total OPEB Liability	(57,050)	(24)	(100,797)	(1)	14,959	(2,587)
Total OPEB Liability - Beginning	1,121,375	1,121,399	1,222,196	149,716	134,757	137,344
Total OPEB Liability - Ending (a)	<u>\$ 1,064,325</u>	<u>\$ 1,121,375</u>	<u>\$ 1,121,399</u>	<u>\$ 149,715</u>	<u>\$149,716</u>	<u>\$ 134,757</u>
Covered-Employee Payroll	\$ 364,538	\$ 355,588	\$ 355,663	\$ 56,800	\$ 62,766	\$ 62,235
Total OPEB Liability as a Percentage of Covered-Employee Payroll	291.97 %	315.36 %	315.30 %	263.58 %	238.53 %	216.53 %

*Based on an actuarial valuation and measurement date of the preceding fiscal year as of July 1.

**Based on an actuarial valuation date of the preceding fiscal year and a measurement date of the current fiscal year as of June 30.

Note: This schedule is ultimately required to show information for ten years. However, until a full ten-year trend is compiled, only the years that information is available will be reported.

STATE OF MISSOURI
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
FISCAL YEARS 2018-2020
(In Thousands of Dollars)

	University of Missouri OPEB Plan		
	2020	2019	2018
Total OPEB Liability			
Service Cost	\$ 4,019	\$ 4,124	\$ 4,991
Interest on the Total OPEB Liability	17,004	18,248	17,434
Differences between Expected and Actual Experience	(4,425)	31,459	—
Changes in Assumptions	(81,032)	(17,565)	(18,998)
Benefit Payments, including member refunds	(20,652)	(23,206)	(22,828)
Net Change in Total OPEB Liability	(85,086)	13,060	(19,401)
Total OPEB Liability - Beginning	492,066	479,006	498,407
Total OPEB Liability - Ending (a)	406,980	492,066	479,006
 Plan Fiduciary Net Position			
Contributions - Employer	20,672	23,363	18,590
Contributions - Employee	17,763	17,378	16,480
Net Investment Income	920	1,469	790
Benefit Payments, including refunds of employee contributions	(38,413)	(40,584)	(35,031)
Other	(2)	(1)	(172)
Net Change in Plan Fiduciary Net Position	940	1,625	657
Plan Fiduciary Net Position - Beginning	38,426	36,801	36,144
Plan Fiduciary Net Position - Ending (b)	39,366	38,426	36,801
Net OPEB Liability - Ending (a) - (b)	\$ 367,614	\$ 453,640	\$ 442,205
 Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	9.67 %	7.81 %	7.68 %
 Covered-Employee Payroll	\$ 612,694	\$ 677,089	\$ 721,517
 Net OPEB Liability as a Percentage of Covered-Employee Payroll	60.00 %	67.00 %	61.29 %

Note: This schedule is ultimately required to show information for ten years. However, until a full ten-year trend is compiled, only the years that information is available will be reported.

STATE OF MISSOURI
SCHEDULE OF PROPORTIONATE SHARE OF THE COLLECTIVE NET OPEB LIABILITY
FISCAL YEARS 2018-2020
(In Thousands of Dollars)

	2020*	2019*	2018
<u>Missouri Consolidated Health Care Plan</u>			
State's proportion of the collective net OPEB liability	99.61 %	99.59 %	99.56 %
State's proportionate share of the collective net OPEB liability	\$ 1,761,801	\$ 1,745,034	\$ 1,756,787
State's covered payroll	\$ 1,605,629	\$ 1,597,814	\$ 1,480,735
State's proportionate share of the collective net OPEB liability as a percentage of its covered payroll	109.73 %	109.21 %	118.64 %
Plan fiduciary net position as a percentage of the total OPEB liability	7.31 %	6.90 %	6.64 %
<u>Missouri Consolidated Health Care Plan - CU</u>			
Component Unit's proportion of the collective net OPEB liability	0.04 %	0.05 %	0.03 %
Component Unit's proportionate share of the collective net OPEB liability	\$ 746	\$ 825	\$ 484
Component Unit's covered payroll	\$ 680	\$ 756	\$ 176
Component Unit's proportionate share of the collective net OPEB liability as a percentage of its covered payroll	109.71 %	109.13 %	275.00 %
Plan fiduciary net position as a percentage of the total OPEB liability	7.31 %	6.90 %	6.64 %

*Based on a measurement date of the preceding fiscal year and actuarial valuation as of the July 1, 2019.

Note: This schedule is ultimately required to show information for ten years. However, until a full ten-year trend is compiled, only the years that information is available will be reported.

Notes to the Schedules:

Neither MHPML or CEIP have assets that are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

Changes of benefit terms. There were no changes in benefit terms.

Changes of assumptions.

For MCHCP: The discount rate changed from 5.90% to 5.24%, in the July 1, 2019 valuation.

For CEIP: The discount rate changed from 3.50% to 2.21% in the June 30, 2019 valuation.

MHPML: The discount rate changed from 3.87% to 3.51% in the July 1, 2019 valuation.

For MU: Claims and trends from the Base and Buyup Medicare advantage plans were revised to reflect future expectations. Also, the discount rate used for the valuations was changed from 3.87% to 2.21% in the June 30, 2020 valuation.



***Supplementary Information** includes the Budgetary Comparison Schedule and Reconciliation for the Major Capital Projects Fund (Missouri Road Fund), as well as the Combining and Individual Fund Statements for the General Fund and all Non-Major Funds.*

STATE OF MISSOURI
SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
MAJOR CAPITAL PROJECTS FUND
For the Fiscal Year Ended June 30, 2020
(In Thousands of Dollars)

	Missouri Road Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
Beginning Budgetary Fund Balance	\$ 670,588	\$ 670,588	\$ 670,588	\$ —
Resources (Inflows):				
Taxes:				
Vehicle Sales and Use	181,276	181,276	175,054	(6,222)
Fuel	126	126	97	(29)
Total Taxes	181,402	181,402	175,151	(6,251)
Licenses, Fees, and Permits	94,271	94,271	107,923	13,652
Contributions and				
Intergovernmental	974,319	974,319	952,026	(22,293)
Interest	9,997	9,997	15,041	5,044
Cost Reimbursement/Miscellaneous	101,199	101,199	152,165	50,966
Bond Sale Proceeds	—	201,000	201,000	—
Transfers In	510,000	510,000	455,736	(54,264)
Total Resources (Inflows)	1,871,188	2,072,188	2,059,042	(13,146)
Amount Available for Appropriation	2,541,776	2,742,776	2,729,630	(13,146)
Charges to Appropriations (Outflows):				
Current:				
Transportation and Law				
Enforcement	881,606	980,249	830,815	149,434
Capital Outlay				
Transportation and Law				
Enforcement	1,017,264	1,131,086	958,311	172,775
Debt Service	53,414	59,390	50,318	9,072
Total Charges to Appropriations	1,952,284	2,170,725	1,839,444	331,281
Ending Budgetary Fund Balance	\$ 589,492	\$ 572,051	\$ 890,186	\$ 318,135
Reconciling Items:				
Reclassifying Cash Equivalents as Investments			(564,854)	
Investments at Fair Value			602,301	
Receivables, Net			137,810	
Inventories			36,171	
Accounts Payable			(125,823)	
Accrued Payroll			(15,302)	
Due to Other Funds			(384)	
Unearned Revenue			(28,145)	
Deferred Inflows of Resources			(10,146)	
Fund Balance - GAAP Basis			\$ 921,814	



The Combining and Individual Fund Statements

Major Funds

General Fund - Accounts for all current financial resources not required by law or administrative action to be accounted for in another fund.

Non-Major Funds

This includes all non-major governmental and enterprise funds, as well as the non-major component units. It also includes all internal service and fiduciary funds because the “major fund” classification, created under GASB Statement 34, does not apply to these funds.

A budgetary comparison statement is provided for all non-major governmental funds.

**STATE OF MISSOURI
BALANCE SHEET
GENERAL FUND
June 30, 2020
(In Thousands of Dollars)**

	General Fund			Totals
	General	Federal	Eliminations	June 30, 2020
ASSETS				
Cash and Cash Equivalents	\$ 1,097,198	\$ 1,018,084	\$ —	\$ 2,115,282
Investments	704,020	757,028	—	1,461,048
Accounts Receivable, Net	2,766,433	1,256,222	—	4,022,655
Interest Receivable	7,397	67	—	7,464
Due from Other Funds	—	250,000	(250,000)	—
Inventories	23,380	1,607	—	24,987
Loans Receivable	23,955	—	—	23,955
Total Assets	<u>\$ 4,622,383</u>	<u>\$ 3,283,008</u>	<u>\$ (250,000)</u>	<u>\$ 7,655,391</u>
LIABILITIES				
Accounts Payable	\$ 619,111	\$ 731,170	\$ —	\$ 1,350,281
Accrued Payroll	38,434	31,382	—	69,816
Due to Other Funds	252,072	5,282	(250,000)	7,354
Unearned Revenue	1,494	1,868,838	—	1,870,332
Escheat/Unclaimed Property	119,423	—	—	119,423
Total Liabilities	<u>1,030,534</u>	<u>2,636,672</u>	<u>(250,000)</u>	<u>3,417,206</u>
DEFERRED INFLOWS OF RESOURCES	<u>1,525,542</u>	<u>47,714</u>	<u>—</u>	<u>1,573,256</u>
FUND BALANCES				
Nonspendable	47,335	1,607	—	48,942
Restricted	1,663	597,015	—	598,678
Committed	662,067	—	—	662,067
Assigned	100,048	—	—	100,048
Unassigned	1,255,194	—	—	1,255,194
Total Fund Balances	<u>2,066,307</u>	<u>598,622</u>	<u>—</u>	<u>2,664,929</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 4,622,383</u>	<u>\$ 3,283,008</u>	<u>\$ (250,000)</u>	<u>\$ 7,655,391</u>

STATE OF MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND
For the Fiscal Year Ended June 30, 2020
(In Thousands of Dollars)

	General Fund			Totals
	General	Federal	Eliminations	June 30, 2020
Revenues:				
Taxes	\$ 9,433,118	\$ —	\$ —	\$ 9,433,118
Licenses, Fees, and Permits	94,692	367	—	95,059
Sales	457	13	—	470
Services	2,535	118,552	—	121,087
Contributions and Intergovernmental	1,922,197	9,866,387	—	11,788,584
Investment Earnings:				
Net Increase (Decrease) in the Fair Value of Investments	2,862	3,813	—	6,675
Interest	42,292	440	—	42,732
Penalties and Unclaimed Properties	56,446	6,516	—	62,962
Cost Reimbursement/Miscellaneous	104,795	275,886	—	380,681
Total Revenues	11,659,394	10,271,974	—	21,931,368
Expenditures:				
Current:				
General Government	687,553	94,331	—	781,884
Education	3,228,812	1,114,156	—	4,342,968
Natural and Economic Resources	49,048	130,747	—	179,795
Transportation and Law Enforcement	112,686	410,141	—	522,827
Human Services	5,748,071	8,407,834	—	14,155,905
Debt Service:				
Principal	69,453	568	—	70,021
Interest	26,462	40	—	26,502
Bond Issuance Cost	155	—	—	155
Underwriter's Discount	12	—	—	12
Total Expenditures	9,922,252	10,157,817	—	20,080,069
Excess Revenues (Expenditures)	1,737,142	114,157	—	1,851,299
Other Financing Sources (Uses):				
Issuance of Notes/Capital Leases/Financed Purchases	1,686	449	—	2,135
Issuance of Refunding Bonds	38,920	—	—	38,920
Payments to Escrow Agent	(41,069)	—	—	(41,069)
Bond Premium	2,315	—	—	2,315
Sale of Capital Assets	166	300	—	466
Transfers In	281,795	163,512	(391,133)	54,174
Transfers Out	(1,530,326)	(234,214)	391,133	(1,373,407)
Total Other Financing Sources (Uses)	(1,246,513)	(69,953)	—	(1,316,466)
Net Change in Fund Balances	490,629	44,204	—	534,833
Fund Balances - Beginning	1,574,169	553,667	—	2,127,836
Increase (Decrease) in Reserve for Inventory	1,509	751	—	2,260
Fund Balances - Ending	\$ 2,066,307	\$ 598,622	\$ —	\$ 2,664,929

STATE OF MISSOURI
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE
June 30, 2020
(In Thousands of Dollars)

	Special Revenue	Debt Service	Capital Projects	Permanent	Totals June 30, 2020
ASSETS					
Cash and Cash Equivalents	\$ 277,180	\$ 16,075	\$ 6,302	\$ 1,957	\$ 301,514
Investments	177,064	46,671	27,960	61,293	312,988
Accounts Receivable, Net	151,671	22,595	—	—	174,266
Interest Receivable	604	297	154	1	1,056
Due from Other Funds	2,934	—	—	—	2,934
Inventories	4,764	—	—	—	4,764
Loans Receivable	2,158	—	—	—	2,158
Total Assets	<u>\$ 616,375</u>	<u>\$ 85,638</u>	<u>\$ 34,416</u>	<u>\$ 63,251</u>	<u>\$ 799,680</u>
LIABILITIES					
Accounts Payable	\$ 55,182	\$ —	\$ 99	\$ —	\$ 55,281
Accrued Payroll	8,587	—	—	—	8,587
Due to Other Funds	794	—	—	—	794
Total Liabilities	<u>64,563</u>	<u>—</u>	<u>99</u>	<u>—</u>	<u>64,662</u>
DEFERRED INFLOWS OF RESOURCES	<u>6,156</u>	<u>46</u>	<u>59</u>	<u>—</u>	<u>6,261</u>
FUND BALANCES					
Nonspendable	4,764	—	—	63,130	67,894
Restricted	260,074	85,592	34,258	—	379,924
Committed	39,026	—	—	—	39,026
Assigned	241,792	—	—	121	241,913
Total Fund Balances	<u>545,656</u>	<u>85,592</u>	<u>34,258</u>	<u>63,251</u>	<u>728,757</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 616,375</u>	<u>\$ 85,638</u>	<u>\$ 34,416</u>	<u>\$ 63,251</u>	<u>\$ 799,680</u>

STATE OF MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE
For the Fiscal Year Ended June 30, 2020
(In Thousands of Dollars)

	Special Revenue	Debt Service	Capital Projects	Permanent	Totals June 30, 2020
Revenues:					
Taxes	\$ 905,495	\$ 185,192	\$ —	\$ —	\$ 1,090,687
Licenses, Fees, and Permits	427,180	—	—	—	427,180
Sales	1,392	—	—	—	1,392
Leases and Rentals	1	—	—	—	1
Services	925	—	—	—	925
Contributions and Intergovernmental	361,693	12,143	—	—	373,836
Investment Earnings:					
Net Increase (Decrease) in the Fair Value of Investments	409	262	134	60	865
Interest	4,995	2,219	959	9	8,182
Penalties and Unclaimed Properties	16,936	—	—	2,568	19,504
Cost Reimbursement/Miscellaneous	54,953	—	—	3	54,956
Total Revenues	1,773,979	199,816	1,093	2,640	1,977,528
Expenditures:					
Current:					
General Government	240,443	—	5,995	—	246,438
Education	3,077	—	2,622	—	5,699
Natural and Economic Resources	242,267	—	4	—	242,271
Transportation and Law Enforcement	311,923	5	—	—	311,928
Human Services	685,949	—	—	9	685,958
Capital Outlay:					
General Government	—	—	13,836	—	13,836
Natural and Economic Resources	—	—	2,638	—	2,638
Transportation and Law Enforcement	—	—	213	—	213
Human Services	—	—	1,955	—	1,955
Debt Service:					
Principal	709	151,085	2	—	151,796
Interest	30	85,467	—	—	85,497
Total Expenditures	1,484,398	236,557	27,265	9	1,748,229
Excess Revenues (Expenditures)	289,581	(36,741)	(26,172)	2,631	229,299
Other Financing Sources (Uses):					
Issuance of Notes/Capital Leases/Financed Purchases	26	—	—	—	26
Proceeds from Sale of Capital Assets	8,593	—	—	—	8,593
Transfers In	257,468	29,107	—	—	286,575
Transfers Out	(494,392)	—	—	—	(494,392)
Total Other Financing Sources (Uses)	(228,305)	29,107	—	—	(199,198)
Net Change in Fund Balances	61,276	(7,634)	(26,172)	2,631	30,101
Fund Balances - Beginning	484,041	93,226	60,430	60,620	698,317
Increase (Decrease) in Reserve for Inventory	339	—	—	—	339
Fund Balances - Ending	\$ 545,656	\$ 85,592	\$ 34,258	\$ 63,251	\$ 728,757



*The **Special Revenue Funds** account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The State has numerous individual Special Revenue Funds. Therefore, the funds have been combined into specific functional areas.*

Non-Major Special Revenue Funds:

Professional Registration - Provides for the control and regulation of various professions. Each profession has its own fund to account for its operation.

Judicial Protection and Assistance - Provides for protection of public employees by the Attorney General's Office, conviction of criminal offenders by prosecuting attorneys and assistance to victims of criminal offenses.

Agriculture and State Fair - Provides for inspections of products, market development, and awards for competition at the State Fair.

Social Assistance - Provides financial, health, and other services to qualifying individuals.

Transportation and Law Enforcement - Provides transportation services, road construction and maintenance, and the enforcement of vehicle laws and traffic safety.

Unemployment and Workers' Compensation - Provides for the administration of these laws and benefits to workers who qualify for workers' compensation.

Reimbursements and Other - Provides various reimbursements of costs to other governments and various regulatory commissions not included in other functional areas.

**STATE OF MISSOURI
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
June 30, 2020
(In Thousands of Dollars)**

	Professional Registration	Judicial Protection and Assistance	Agriculture and State Fair	Social Assistance	Transportation and Law Enforcement	Unemployment and Workers' Compensation	Reimbursements and Other	Totals June 30, 2020
ASSETS								
Cash and Cash								
Equivalents	\$ 28,167	\$ 23,772	\$ 7,027	\$ 53,006	\$ 84,192	\$ 34,079	\$ 46,937	\$ 277,180
Investments	19,274	16,265	6,682	35,984	45,108	23,281	30,470	177,064
Accounts Receivable, Net	—	865	198	6,861	121,935	19,490	2,322	151,671
Interest Receivable	—	34	20	144	169	108	129	604
Due from Other Funds	—	—	—	—	—	2,934	—	2,934
Inventories	26	8	18	83	4,335	—	294	4,764
Loans Receivable	—	—	1,337	—	821	—	—	2,158
Total Assets	<u>\$ 47,467</u>	<u>\$ 40,944</u>	<u>\$ 15,282</u>	<u>\$ 96,078</u>	<u>\$ 256,560</u>	<u>\$ 79,892</u>	<u>\$ 80,152</u>	<u>\$ 616,375</u>
LIABILITIES								
Accounts Payable	\$ 177	\$ 1,372	\$ 103	\$ 40,546	\$ 6,256	\$ 2,338	\$ 4,390	\$ 55,182
Accrued Payroll	255	434	336	446	4,525	500	2,091	8,587
Due to Other Funds	29	284	18	63	251	46	103	794
Total Liabilities	<u>461</u>	<u>2,090</u>	<u>457</u>	<u>41,055</u>	<u>11,032</u>	<u>2,884</u>	<u>6,584</u>	<u>64,563</u>
DEFERRED INFLOWS OF RESOURCES								
	<u>—</u>	<u>101</u>	<u>7</u>	<u>456</u>	<u>4,464</u>	<u>836</u>	<u>292</u>	<u>6,156</u>
FUND BALANCES								
Nonspendable	26	8	18	83	4,335	—	294	4,764
Restricted	—	20,635	6,147	44,986	69,495	76,172	42,639	260,074
Committed	15,147	9,969	412	5,150	717	—	7,631	39,026
Assigned	<u>31,833</u>	<u>8,141</u>	<u>8,241</u>	<u>4,348</u>	<u>166,517</u>	<u>—</u>	<u>22,712</u>	<u>241,792</u>
Total Fund Balances	<u>47,006</u>	<u>38,753</u>	<u>14,818</u>	<u>54,567</u>	<u>241,064</u>	<u>76,172</u>	<u>73,276</u>	<u>545,656</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 47,467</u>	<u>\$ 40,944</u>	<u>\$ 15,282</u>	<u>\$ 96,078</u>	<u>\$ 256,560</u>	<u>\$ 79,892</u>	<u>\$ 80,152</u>	<u>\$ 616,375</u>

STATE OF MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended June 30, 2020
(In Thousands of Dollars)

	Professional Registration	Judicial Protection and Assistance	Agriculture and State Fair	Social Assistance	Transportation and Law Enforcement	Unemployment and Workers' Compensation	Reimbursements and Other	Totals June 30, 2020
Revenues:								
Taxes	\$ 94	\$ —	\$ 4,361	\$ 96,916	\$ 696,388	\$ 107,539	\$ 197	\$ 905,495
Licenses, Fees, and Permits	16,319	30,553	12,070	39,157	228,977	—	100,104	427,180
Sales	—	—	1	1,094	—	—	297	1,392
Leases and Rentals	—	—	—	—	—	—	1	1
Services	—	907	5	1	—	—	12	925
Contributions and Intergovernmental	—	837	92	358,845	11	—	1,908	361,693
Investment Earnings:								
Net Increase (Decrease) in the Fair Value of Investments	90	77	(342)	173	160	111	140	409
Interest	—	289	215	1,013	1,674	732	1,072	4,995
Penalties and Unclaimed Properties	322	12,265	—	54	623	1,243	2,429	16,936
Cost Reimbursement/Miscellaneous	151	1,294	191	33,931	862	154	18,370	54,953
Total Revenues	16,976	46,222	16,593	531,184	928,695	109,779	124,530	1,773,979
Expenditures:								
Current:								
General Government	131	14,891	228	1,313	206,859	5,244	11,777	240,443
Education	65	—	—	1,043	—	1,969	—	3,077
Natural and Economic Resources	20,513	109	15,225	3,324	—	96,961	106,135	242,267
Transportation and Law Enforcement	—	27,276	—	4,353	238,812	—	41,482	311,923
Human Services	—	314	—	681,827	—	—	3,808	685,949
Debt Service:								
Principal	—	23	—	—	—	90	596	709
Interest	—	—	8	—	—	15	7	30
Total Expenditures	20,709	42,613	15,461	691,860	445,671	104,279	163,805	1,484,398
Excess Revenues (Expenditures)	(3,733)	3,609	1,132	(160,676)	483,024	5,500	(39,275)	289,581
Other Financing Sources (Uses):								
Issuance of Notes/Capital Leases/Financed Purchases	—	—	26	—	—	—	—	26
Proceeds from Sale of Capital Assets	22	36	15	—	8,484	7	29	8,593
Transfers In	—	1,424	15	200,729	689	4,019	50,592	257,468
Transfers Out	(280)	—	(126)	(14,764)	(456,830)	—	(22,392)	(494,392)
Total Other Financing Sources (Uses)	(258)	1,460	(70)	185,965	(447,657)	4,026	28,229	(228,305)
Net Change in								
Fund Balances	(3,991)	5,069	1,062	25,289	35,367	9,526	(11,046)	61,276
Fund Balances - Beginning	50,997	33,694	13,754	29,244	205,304	66,646	84,402	484,041
Increase (Decrease) in Reserve for Inventory	—	(10)	2	34	393	—	(80)	339
Fund Balances - Ending	\$ 47,006	\$ 38,753	\$ 14,818	\$ 54,567	\$ 241,064	\$ 76,172	\$ 73,276	\$ 545,656

STATE OF MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended June 30, 2020
(In Thousands of Dollars)

	Professional Registration			Judicial Protection and Assistance		
	Budget	Actual	Variance	Budget	Actual	Variance
Revenues:						
Taxes:						
Sales and Use	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Cigarette	—	—	—	—	—	—
Fuel	—	—	—	—	—	—
County Foreign Insurance	—	—	—	—	—	—
Liquor/Wine	—	—	—	—	—	—
Reimbursement/Miscellaneous	95	94	(1)	—	—	—
Total Taxes	95	94	(1)	—	—	—
Licenses, Fees, and Permits	16,466	16,322	(144)	32,965	29,513	(3,452)
Sales	—	—	—	—	—	—
Leases and Rentals	—	—	—	—	—	—
Services	—	—	—	1,013	907	(106)
Contributions and Intergovernmental	2	2	—	2,692	2,410	(282)
Interest	—	—	—	327	293	(34)
Penalties and Unclaimed Property	325	322	(3)	13,728	12,290	(1,438)
Cost Reimbursement/ Miscellaneous	152	151	(1)	1,469	1,315	(154)
Total Revenues	17,040	16,891	(149)	52,194	46,728	(5,466)
Expenditures:						
Current:						
General Government	49	5	44	22,833	13,334	9,499
Education	150	65	85	—	—	—
Natural and Economic Resources	13,173	9,066	4,107	3,784	110	3,674
Transportation and Law Enforcement	—	—	—	36,029	27,946	8,083
Human Services	—	—	—	783	307	476
Debt Service:	—	—	—	—	—	—
Total Expenditures	13,372	9,136	4,236	63,429	41,697	21,732
Excess Revenues (Expenditures)	3,668	7,755	4,087	(11,235)	5,031	16,266
Other Financing Sources (Uses):						
Transfers In	358	22	(336)	4,586	4,295	(291)
Transfers Out	(14,714)	(11,910)	2,804	(3,623)	(3,171)	452
Total Other Financing Sources (Uses)	(14,356)	(11,888)	2,468	963	1,124	161
Net Change in Fund Balances	(10,688)	(4,133)	6,555	(10,272)	6,155	16,427
Fund Balances - Beginning	51,475	51,475	—	33,798	33,798	—
Fund Balances - Ending	\$ 40,787	\$ 47,342	\$ 6,555	\$ 23,526	\$ 39,953	\$ 16,427
Reconciling Items:						
Reclassifying Cash Equivalents as Investments		(19,175)			(16,181)	
Investments at Fair Value		19,274			16,265	
Receivables, Net		—			899	
Due from Other Funds		—			—	
Inventories		26			8	
Accounts Payable		(177)			(1,372)	
Accrued Payroll		(255)			(434)	
Due to Other Funds		(29)			(284)	
Deferred Inflows of Resources		—			(101)	
Fund Balance per GAAP		\$ 47,006			\$ 38,753	

Agriculture and State Fair			Social Assistance		
Budget	Actual	Variance	Budget	Actual	Variance
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	42,912	40,937	(1,975)
—	—	—	—	—	—
—	—	—	—	—	—
4,487	4,361	(126)	—	—	—
—	—	—	66,689	63,620	(3,069)
4,487	4,361	(126)	109,601	104,557	(5,044)
12,467	12,117	(350)	41,026	39,137	(1,889)
1	1	—	1,146	1,093	(53)
—	—	—	—	—	—
5	5	—	1	1	—
133	129	(4)	383,461	365,813	(17,648)
137	133	(4)	1,043	995	(48)
—	—	—	10	10	—
220	179	(41)	37,031	35,327	(1,704)
17,450	16,925	(525)	573,319	546,933	(26,386)
355	175	180	5,679	3,786	1,893
—	—	—	3,183	1,771	1,412
15,540	11,139	4,401	6,946	3,327	3,619
—	—	—	5,437	3,813	1,624
—	—	—	613,587	511,179	102,408
—	—	—	3	3	—
15,895	11,314	4,581	634,835	523,879	110,956
1,555	5,611	4,056	(61,516)	23,054	84,570
26	15	(11)	263,513	201,906	(61,607)
(4,660)	(4,318)	342	(343,360)	(202,517)	140,843
(4,634)	(4,303)	331	(79,847)	(611)	79,236
(3,079)	1,308	4,387	(141,363)	22,443	163,806
10,115	10,115	—	66,323	66,323	—
\$ 7,036	\$ 11,423	\$ 4,387	\$ (75,040)	\$ 88,766	\$ 163,806
	(4,396)			(35,760)	
	6,682			35,984	
	1,555			7,005	
	—			—	
	18			83	
	(103)			(40,546)	
	(336)			(446)	
	(18)			(63)	
	(7)			(456)	
	\$ 14,818			\$ 54,567	

This statement is continued on pages 166 - 167

	Transportation and Law Enforcement			Unemployment and Workers' Compensation		
	Budget	Actual	Variance	Budget	Actual	Variance
Revenues:						
Taxes:						
Sales and Use	\$ 28,050	\$ 24,869	\$ (3,181)	\$ —	\$ —	\$ —
Cigarette	—	—	—	—	—	—
Fuel	811,636	719,603	(92,033)	—	—	—
County Foreign Insurance	—	—	—	—	—	—
Liquor/Wine	—	—	—	—	—	—
Reimbursement/Miscellaneous	—	—	—	140,790	113,940	(26,850)
Total Taxes	839,686	744,472	(95,214)	140,790	113,940	(26,850)
Licenses, Fees, and Permits	243,829	216,181	(27,648)	—	—	—
Sales	9,450	8,379	(1,071)	—	—	—
Leases and Rentals	—	—	—	—	—	—
Services	—	—	—	—	—	—
Contributions and Intergovernmental	447	396	(51)	2,604	2,107	(497)
Interest	1,896	1,681	(215)	877	710	(167)
Penalties and Unclaimed Property	675	599	(76)	5,411	4,379	(1,032)
Cost Reimbursement/ Miscellaneous	1,427	1,265	(162)	435	352	(83)
Total Revenues	1,097,410	972,973	(124,437)	150,117	121,488	(28,629)
Expenditures:						
Current:						
General Government	230,671	213,209	17,462	47,257	7,381	39,876
Education	—	—	—	2,218	2,018	200
Natural and Economic Resources	—	—	—	144,669	88,713	55,956
Transportation and Law Enforcement	331,846	255,043	76,803	—	—	—
Human Services	—	—	—	—	—	—
Debt Service:	—	—	—	4	1	3
Total Expenditures	562,517	468,252	94,265	194,148	98,113	96,035
Excess Revenues (Expenditures)	534,893	504,721	(30,172)	(44,031)	23,375	67,406
Other Financing Sources (Uses):						
Transfers In	561,872	538,448	(23,424)	12	7	(5)
Transfers Out	(1,097,961)	(1,007,028)	90,933	(11,249)	(9,324)	1,925
Total Other Financing Sources (Uses)	(536,089)	(468,580)	67,509	(11,237)	(9,317)	1,920
Net Change in Fund Balances	(1,196)	36,141	37,337	(55,268)	14,058	69,326
Fund Balances - Beginning	85,351	85,351	—	43,182	43,182	—
Fund Balances - Ending	\$ 84,155	\$ 121,492	\$ 37,337	\$ (12,086)	\$ 57,240	\$ 69,326
Reconciling Items:						
Reclassifying Cash Equivalents as Investments		(37,300)			(23,161)	
Investments at Fair Value		45,108			23,281	
Receivables, Net		122,925			19,598	
Due from Other Funds		—			2,934	
Inventories		4,335			—	
Accounts Payable		(6,256)			(2,338)	
Accrued Payroll		(4,525)			(500)	
Due to Other Funds		(251)			(46)	
Deferred Inflows of Resources		(4,464)			(836)	
Fund Balance per GAAP		\$ 241,064			\$ 76,172	

This statement is continued from page 165.

Reimbursements and Other			Totals		
Budget	Actual	Variance	Budget	Actual	Variance
\$ —	\$ —	\$ —	\$ 28,050	\$ 24,869	\$ (3,181)
—	—	—	42,912	40,937	(1,975)
—	—	—	811,636	719,603	(92,033)
278	249	(29)	278	249	(29)
—	—	—	4,487	4,361	(126)
—	—	—	207,574	177,654	(29,920)
278	249	(29)	1,094,937	967,673	(127,264)
111,823	100,214	(11,609)	458,576	413,484	(45,092)
356	319	(37)	10,953	9,792	(1,161)
1	1	—	1	1	—
15	13	(2)	1,034	926	(108)
2,180	1,954	(226)	391,519	372,811	(18,708)
1,202	1,077	(125)	5,482	4,889	(593)
2,708	2,427	(281)	22,857	20,027	(2,830)
20,610	18,470	(2,140)	61,344	57,059	(4,285)
139,173	124,724	(14,449)	2,046,703	1,846,662	(200,041)
17,703	10,710	6,993	324,547	248,600	75,947
—	—	—	5,551	3,854	1,697
103,600	87,325	16,275	287,712	199,680	88,032
103,576	35,104	68,472	476,888	321,906	154,982
4,692	2,945	1,747	619,062	514,431	104,631
12	7	5	19	11	8
229,583	136,091	93,492	1,713,779	1,288,482	425,297
(90,410)	(11,367)	79,043	332,924	558,180	225,256
87,921	60,231	(27,690)	918,288	804,924	(113,364)
(104,396)	(59,081)	45,315	(1,579,963)	(1,297,349)	282,614
(16,475)	1,150	17,625	(661,675)	(492,425)	169,250
(106,885)	(10,217)	96,668	(328,751)	65,755	394,506
87,381	87,381	—	377,625	377,625	—
\$ (19,504)	\$ 77,164	\$ 96,668	\$ 48,874	\$ 443,380	\$ 394,506
	(30,227)			(166,200)	
	30,470			177,064	
	2,451			154,433	
	—			2,934	
	294			4,764	
	(4,390)			(55,182)	
	(2,091)			(8,587)	
	(103)			(794)	
	(292)			(6,156)	
	\$ 73,276			\$ 545,656	



*The **Debt Service Funds** account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.*

Debt Service Funds:

Water Pollution Control Bond and Interest - Accounts for moneys used to pay the principal of the Water Pollution Control Bonds and the interest thereon.

Fourth State Building Bond and Interest - Accounts for moneys used to pay the principal of the Fourth State Building Bonds and the interest thereon.

Stormwater Control Bond and Interest - Accounts for moneys used to pay the principal of the Stormwater Control Bonds and the interest thereon.

Fulton State Hospital Bond and Interest - Accounts for moneys used to pay the principal of the Fulton State Hospital Bonds and the interest thereon.

Missouri Road Bond - Accounts for moneys used to pay bonds issued by the Highway and Transportation Commission.

**STATE OF MISSOURI
COMBINING BALANCE SHEET
DEBT SERVICE FUNDS
June 30, 2020
(In Thousands of Dollars)**

	Water Pollution Control Bond and Interest	Fourth State Building Bond and Interest	Stormwater Control Bond and Interest	Fulton State Hospital Bond and Interest	Missouri Road Bond	Totals June 30, 2020
ASSETS						
Cash and Cash Equivalents	\$ 2,192	\$ 796	\$ 335	\$ 2,325	\$ 10,427	\$ 16,075
Investments	9,725	3,533	1,487	10,314	21,612	46,671
Accounts Receivable, Net	—	—	—	—	22,595	22,595
Interest Receivable	47	18	7	50	175	297
Total Assets	<u>\$ 11,964</u>	<u>\$ 4,347</u>	<u>\$ 1,829</u>	<u>\$ 12,689</u>	<u>\$ 54,809</u>	<u>\$ 85,638</u>
DEFERRED INFLOWS OF RESOURCES	\$ 18	\$ 6	\$ 3	\$ 19	\$ —	\$ 46
FUND BALANCES						
Restricted	<u>11,946</u>	<u>4,341</u>	<u>1,826</u>	<u>12,670</u>	<u>54,809</u>	<u>85,592</u>
Total Fund Balances	<u>11,946</u>	<u>4,341</u>	<u>1,826</u>	<u>12,670</u>	<u>54,809</u>	<u>85,592</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 11,964</u>	<u>\$ 4,347</u>	<u>\$ 1,829</u>	<u>\$ 12,689</u>	<u>\$ 54,809</u>	<u>\$ 85,638</u>

Note: There were no liabilities for fiscal year ended June 30, 2020.

STATE OF MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2020
(In Thousands of Dollars)

	Water Pollution Control Bond and Interest	Fourth State Building Bond and Interest	Stormwater Control Bond and Interest	Fulton State Hospital Bond and Interest	Missouri Road Bond	Totals June 30, 2020
Revenues:						
Taxes	\$ —	\$ —	\$ —	\$ —	\$ 185,192	\$ 185,192
Contributions and Intergovernmental	—	—	—	—	12,143	12,143
Investment Earnings:						
Net Increase (Decrease) in the Fair Value of Investments	56	16	9	60	121	262
Interest	219	118	32	226	1,624	2,219
Total Revenues	275	134	41	286	199,080	199,816
Expenditures:						
Current:						
Transportation and Law Enforcement	—	—	—	—	5	5
Debt Service:						
Principal	10,640	9,455	1,495	5,355	124,140	151,085
Interest	1,740	420	285	6,991	76,031	85,467
Total Expenditures	12,380	9,875	1,780	12,346	200,176	236,557
Excess Revenues (Expenditures)	(12,105)	(9,741)	(1,739)	(12,060)	(1,096)	(36,741)
Other Financing Sources (Uses):						
Transfers In	11,380	3,869	1,745	12,113	—	29,107
Total Other Financing Sources (Uses)	11,380	3,869	1,745	12,113	—	29,107
Net Change in Fund Balances	(725)	(5,872)	6	53	(1,096)	(7,634)
Fund Balances - Beginning	12,671	10,213	1,820	12,617	55,905	93,226
Fund Balances - Ending	\$ 11,946	\$ 4,341	\$ 1,826	\$ 12,670	\$ 54,809	\$ 85,592

STATE OF MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2020
(In Thousands of Dollars)

	Water Pollution Control Bond and Interest			Fourth State Building Bond and Interest		
	Budget	Actual	Variance	Budget	Actual	Variance
Revenues:						
Vehicle Sales and Use Tax	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Contributions and Intergovernmental	—	—	—	—	—	—
Interest	223	223	—	135	134	(1)
Total Revenues	223	223	—	135	134	(1)
Expenditures:						
Debt Service	12,380	12,380	—	9,875	9,875	—
Total Expenditures	12,380	12,380	—	9,875	9,875	—
Excess Revenues (Expenditures)	(12,157)	(12,157)	—	(9,740)	(9,741)	(1)
Other Financing Sources (Uses):						
Transfers In	11,596	11,380	(216)	4,171	3,869	(302)
Total Other Financing Sources (Uses)	11,596	11,380	(216)	4,171	3,869	(302)
Net Change in Fund Balances	(561)	(777)	(216)	(5,569)	(5,872)	(303)
Fund Balances - Beginning	12,628	12,628	—	10,177	10,177	—
Fund Balances - Ending	<u>\$ 12,067</u>	<u>\$ 11,851</u>	<u>\$ (216)</u>	<u>\$ 4,608</u>	<u>\$ 4,305</u>	<u>\$ (303)</u>
Reconciling Items:						
Reclassifying Cash Equivalents as Investments		(9,659)			(3,509)	
Investments at Fair Value		9,725			3,533	
Receivables, Net		47			18	
Deferred Inflows of Resources		(18)			(6)	
Fund Balances - GAAP Basis		<u>\$ 11,946</u>			<u>\$ 4,341</u>	

Stormwater Control Bond and Interest			Fulton State Hospital Bond and Interest		
Budget	Actual	Variance	Budget	Actual	Variance
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
33	32	(1)	228	228	—
33	32	(1)	228	228	—
1,780	1,780	—	12,346	12,346	—
1,780	1,780	—	12,346	12,346	—
(1,747)	(1,748)	(1)	(12,118)	(12,118)	—
1,779	1,745	(34)	12,342	12,113	(229)
1,779	1,745	(34)	12,342	12,113	(229)
32	(3)	(35)	224	(5)	(229)
1,814	1,814	—	12,575	12,575	—
\$ 1,846	\$ 1,811	\$ (35)	\$ 12,799	\$ 12,570	\$ (229)
	(1,476)			(10,245)	
	1,487			10,314	
	7			50	
	(3)			(19)	
	\$ 1,826			\$ 12,670	

This statement is continued on page 174.

	Missouri Road Bond			Totals		
	Budget	Actual	Variance	Budget	Actual	Variance
Revenues:						
Vehicle Sales and Use Tax	\$ 193,949	\$ 179,846	\$ (14,103)	\$ 193,949	\$ 179,846	\$ (14,103)
Contributions and Intergovernmental	—	6,071	6,071	—	6,071	6,071
Interest	1,203	1,679	476	1,822	2,296	474
Total Revenues	195,152	187,596	(7,556)	195,771	188,213	(7,558)
Expenditures:						
Debt Service	194,105	194,086	19	230,486	230,467	19
Total Expenditures	194,105	194,086	19	230,486	230,467	19
Excess Revenues (Expenditures)	1,047	(6,490)	(7,537)	(34,715)	(42,254)	(7,539)
Other Financing Sources (Uses):						
Transfers In	—	—	—	29,888	29,107	(781)
Total Other Financing Sources (Uses)	—	—	—	29,888	29,107	(781)
Net Change in Fund Balances	1,047	(6,490)	(7,537)	(4,827)	(13,147)	(8,320)
Fund Balances - Beginning	38,427	38,427	—	75,621	75,621	—
Fund Balances - Ending	<u>\$ 39,474</u>	<u>\$ 31,937</u>	<u>\$ (7,537)</u>	<u>\$ 70,794</u>	<u>\$ 62,474</u>	<u>\$ (8,320)</u>
Reconciling Items:						
Reclassifying Cash Equivalents as Investments		(21,510)			(46,399)	
Investments at Fair Value		21,612			46,671	
Receivables, Net		22,770			22,892	
Deferred Inflows of Resources		—			(46)	
Fund Balances - GAAP Basis		<u>\$ 54,809</u>			<u>\$ 85,592</u>	

This statement is continued from page 173.



*The **Capital Projects Funds** account for financial resources to be used for the acquisition or construction of major capital facilities.*

Non-Major Capital Projects Funds:

Board of Public Buildings - Accounts for bond sale proceeds to be used for renovating state buildings and structures.

Fulton State Hospital - Accounts for proceeds from the sale of bonds to be used for the completion of the design and construction of the replacement for Fulton State Hospital.

State Historical Society - Accounts for proceeds from the sale of bonds to be used for the design, acquisition, and construction of the building for the State Historical Society.

**STATE OF MISSOURI
COMBINING BALANCE SHEET
NON-MAJOR CAPITAL PROJECTS FUNDS
June 30, 2020
(In Thousands of Dollars)**

	Board of Public Buildings	Fulton State Hospital	State Historical Society	Totals June 30, 2020
ASSETS				
Cash and Cash Equivalents	\$ 5,158	\$ 924	\$ 220	\$ 6,302
Investments	22,886	4,100	974	27,960
Interest Receivable	125	21	8	154
Total Assets	<u>\$ 28,169</u>	<u>\$ 5,045</u>	<u>\$ 1,202</u>	<u>\$ 34,416</u>
LIABILITIES				
Accounts Payable	\$ 99	\$ —	\$ —	\$ 99
Total Liabilities	<u>99</u>	<u>—</u>	<u>—</u>	<u>99</u>
DEFERRED INFLOWS OF RESOURCES	<u>48</u>	<u>8</u>	<u>3</u>	<u>59</u>
FUND BALANCES				
Restricted	<u>28,022</u>	<u>5,037</u>	<u>1,199</u>	<u>34,258</u>
Total Fund Balances	<u>28,022</u>	<u>5,037</u>	<u>1,199</u>	<u>34,258</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 28,169</u>	<u>\$ 5,045</u>	<u>\$ 1,202</u>	<u>\$ 34,416</u>

STATE OF MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended June 30, 2020
(In Thousands of Dollars)

	Board of Public Buildings	Fulton State Hospital	State Historical Society	Totals June 30, 2020
Revenues:				
Investment Earnings:				
Net Increase (Decrease) in the Fair Value of Investments	\$ 115	\$ 20	\$ (1)	\$ 134
Interest	734	128	97	959
Total Revenues	849	148	96	1,093
Expenditures:				
Current:				
General Government	—	—	5,995	5,995
Education	2,622	—	—	2,622
Natural and Economic Resources	4	—	—	4
Capital Outlay:				
General Government	13,836	—	—	13,836
Natural and Economic Resources	2,638	—	—	2,638
Transportation and Law Enforcement	213	—	—	213
Human Services	529	1,426	—	1,955
Debt Service:				
Principal	2	—	—	2
Total Expenditures	19,844	1,426	5,995	27,265
Excess Revenues (Expenditures)	(18,995)	(1,278)	(5,899)	(26,172)
Net Change in Fund Balances	(18,995)	(1,278)	(5,899)	(26,172)
Fund Balances - Beginning	47,017	6,315	7,098	60,430
Fund Balances - Ending	\$ 28,022	\$ 5,037	\$ 1,199	\$ 34,258

STATE OF MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
NON-MAJOR CAPITAL PROJECT FUNDS
For the Fiscal Year Ended June 30, 2020
(In Thousands of Dollars)

	Board of Public Buildings			Fulton State Hospital		
	Budget	Actual	Variance	Budget	Actual	Variance
Revenues:						
Interest	\$ 806	\$ 805	\$ (1)	\$ 155	\$ 155	\$ —
Total Revenues	<u>806</u>	<u>805</u>	<u>(1)</u>	<u>155</u>	<u>155</u>	<u>—</u>
Expenditures:						
Current:						
General Government	16,834	16,728	106	—	—	—
Education	2,622	2,622	—	—	—	—
Natural and Economic Resources	1,218	1,218	—	—	—	—
Transportation and Law Enforcement	421	421	—	—	—	—
Human Services	626	626	—	333	270	63
Capital Outlays:						
General Government	1,126	1,119	7	—	—	—
Natural and Economic Resources	1,332	1,332	—	—	—	—
Transportation and Law Enforcement	28	28	—	—	—	—
Human Services	15	15	—	5,955	4,818	1,137
Total Expenditures	<u>24,222</u>	<u>24,109</u>	<u>113</u>	<u>6,288</u>	<u>5,088</u>	<u>1,200</u>
Excess Revenues (Expenditures)	<u>(23,416)</u>	<u>(23,304)</u>	<u>112</u>	<u>(6,133)</u>	<u>(4,933)</u>	<u>1,200</u>
Net Changes in Fund Balances	<u>(23,416)</u>	<u>(23,304)</u>	<u>112</u>	<u>(6,133)</u>	<u>(4,933)</u>	<u>1,200</u>
Fund Balances - Beginning	51,192	51,192	—	9,929	9,929	—
Fund Balances - Ending	<u>\$ 27,776</u>	<u>\$ 27,888</u>	<u>\$ 112</u>	<u>\$ 3,796</u>	<u>\$ 4,996</u>	<u>\$ 1,200</u>
Reconciling Items:						
Reclassifying Cash Equivalents as Investments		(22,730)			(4,072)	
Investments at Fair Value		22,886			4,100	
Receivables, Net		125			21	
Account Payable		(99)			—	
Deferred Inflows of Resources		(48)			(8)	
Fund Balance - GAAP Basis		<u>\$ 28,022</u>			<u>\$ 5,037</u>	

State Historical Society			Total		
Budget	Actual	Variance	Budget	Actual	Variance
\$ 129	\$ 130	\$ 1	\$ 1,090	\$ 1,090	\$ —
129	130	1	1,090	1,090	—
8,548	8,548	—	25,382	25,276	106
—	—	—	2,622	2,622	—
—	—	—	1,218	1,218	—
—	—	—	421	421	—
—	—	—	959	896	63
—	—	—	1,126	1,119	7
—	—	—	1,332	1,332	—
—	—	—	28	28	—
—	—	—	5,970	4,833	1,137
8,548	8,548	—	39,058	37,745	1,313
(8,419)	(8,418)	1	(37,968)	(36,655)	1,313
(8,419)	(8,418)	1	(37,968)	(36,655)	1,313
9,606	9,606	—	70,727	70,727	—
\$ 1,187	\$ 1,188	\$ 1	\$ 32,759	\$ 34,072	\$ 1,313
	(968)			(27,770)	
	974			27,960	
	8			154	
	—			(99)	
	(3)			(59)	
	\$ 1,199			\$ 34,258	



*The **Permanent Funds** account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the government's programs.*

Permanent Funds:

Arrow Rock State Historic Site Endowment - Accounts for moneys transferred from the State Parks Earnings Fund, as well as other moneys or property received by grant, gift, donation, or bequest specified for the enhancement of the Arrow Rock State Historic Site.

Confederate Memorial Park - Accounts for the income from investments acquired by gifts, donations, and bequests to be used for the maintenance of the Confederate Memorial Park.

State Public School - Accounts for all moneys, bonds, lands, and other properties belonging to or donated to the State for public school use in establishing and maintaining free public schools.

Smith Memorial Endowment Trust - Accounts for moneys bequeathed for the use and benefit of the Crippled Children's Service.

**STATE OF MISSOURI
COMBINING BALANCE SHEET
PERMANENT FUNDS
June 30, 2020
(In Thousands of Dollars)**

	Arrow Rock State Historic Site Endowment	Confederate Memorial Park	State Public School	Smith Memorial Endowment Trust	Totals June 30, 2020
ASSETS					
Cash and Cash Equivalents	\$ 18	\$ 111	\$ 1,606	\$ 222	\$ 1,957
Investments	12	76	61,054	151	61,293
Interest Receivable	—	—	—	1	1
Total Assets	<u>\$ 30</u>	<u>\$ 187</u>	<u>\$ 62,660</u>	<u>\$ 374</u>	<u>\$ 63,251</u>
FUND BALANCES					
Nonspendable	\$ 30	\$ 75	\$ 62,660	\$ 365	\$ 63,130
Assigned	—	112	—	9	121
Total Fund Balances	<u>30</u>	<u>187</u>	<u>62,660</u>	<u>374</u>	<u>63,251</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 30</u>	<u>\$ 187</u>	<u>\$ 62,660</u>	<u>\$ 374</u>	<u>\$ 63,251</u>

Note: There were no liabilities for the fiscal year ended June 30, 2020.

STATE OF MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
PERMANENT FUNDS

For the Fiscal Year Ended June 30, 2020
(In Thousands of Dollars)

	Arrow Rock State Historic Site Endowment	Confederate Memorial Park	State Public School	Smith Memorial Endowment Trust	Totals June 30, 2020
Revenues:					
Investment Earnings:					
Net Increase (Decrease) in the					
Fair Value of Investments	\$ —	\$ —	\$ 60	\$ —	\$ 60
Interest	—	3	—	6	9
Penalties and Unclaimed					
Properties	—	—	2,568	—	2,568
Cost Reimbursement/Miscellaneous	—	—	3	—	3
Total Revenues	—	3	2,631	6	2,640
Expenditures:					
Human Services	—	—	—	9	9
Total Expenditures	—	—	—	9	9
Excess Revenues					
(Expenditures)	—	3	2,631	(3)	2,631
Net Change in Fund Balances	—	3	2,631	(3)	2,631
Fund Balances - Beginning	30	184	60,029	377	60,620
Fund Balances - Ending	\$ 30	\$ 187	\$ 62,660	\$ 374	\$ 63,251

STATE OF MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2020
(In Thousands of Dollars)

	Arrow Rock State Historic Site Endowment			Confederate Memorial Park		
	Budget	Actual	Variance	Budget	Actual	Variance
Revenues:						
Interest	\$ —	\$ —	\$ —	\$ 3	\$ 3	\$ —
Penalties and Unclaimed Property	—	—	—	—	—	—
Reimbursement/Miscellaneous	—	—	—	—	—	—
Total Revenues	—	—	—	3	3	—
Expenditures:						
Current:						
Human Services	—	—	—	—	—	—
Total Expenditures	—	—	—	—	—	—
Excess Revenues (Expenditures)	—	—	—	3	3	—
Other Financing Sources (Uses):						
Transfers In	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—
Net Changes in Fund Balances	—	—	—	3	3	—
Fund Balances - Beginning	30	30	—	184	184	—
Fund Balances - Ending	<u>\$ 30</u>	<u>\$ 30</u>	<u>\$ —</u>	<u>\$ 187</u>	<u>\$ 187</u>	<u>\$ —</u>
Reconciling Items:						
Reclassifying Cash Equivalents as Investments		(12)			(76)	
Investments at Fair Value		12			76	
Receivable, Net		—			—	
Fund Balance - GAAP Basis		<u>\$ 30</u>			<u>\$ 187</u>	

State Public School			Smith Memorial Endowment Trust		
Budget	Actual	Variance	Budget	Actual	Variance
\$ —	\$ —	\$ —	\$ 7	\$ 5	\$ (2)
—	56	56	—	—	—
—	607	607	—	—	—
—	663	663	7	5	(2)
—	—	—	10	9	1
—	—	—	10	9	1
—	663	663	(3)	(4)	(1)
3,000	2,513	(487)	—	—	—
3,000	2,513	(487)	—	—	—
3,000	3,176	176	(3)	(4)	(1)
49,317	49,317	—	377	377	—
\$ 52,317	\$ 52,493	\$ 176	\$ 374	\$ 373	\$ (1)
	(50,887)			(151)	
	61,054			151	
	—			1	
	\$ 62,660			\$ 374	

This statement is continued on page 187.

	Totals		
	Budget	Actual	Variance
Revenues:			
Interest	\$ 10	\$ 8	\$ (2)
Penalties and Unclaimed Property	—	56	56
Reimbursement/Miscellaneous	—	607	607
Total Revenues	10	671	661
Expenditures:			
Current:			
Human Services	10	9	1
Total Expenditures	10	9	1
Excess Revenues (Expenditures)	—	662	662
Other Financing Sources (Uses):			
Transfers In	3,000	2,513	(487)
Total Other Financing Sources (Uses)	3,000	2,513	(487)
Net Changes in Fund Balances	3,000	3,175	175
Fund Balances - Beginning	49,908	49,908	—
Fund Balances - Ending	<u>\$ 52,908</u>	<u>\$ 53,083</u>	<u>\$ 175</u>
Reconciling Items:			
Reclassifying Cash Equivalents as Investments		(51,126)	
Investments at Fair Value		61,293	
Receivable, Net		1	
Fund Balance - GAAP Basis		<u>\$ 63,251</u>	

This statement is continued from page 186.



*The **Enterprise Funds** account for operations that are financed and operated in a manner similar to private business enterprises.*

Non-Major Enterprise Funds:

State Fair Fees - Accounts for the fairground admission fees used to improve the grounds and to pay the operating costs of the State Fair.

State Parks - Accounts for park concessions and contributions which are used to acquire and operate state parks.

Natural Resources Revolving Services - Accounts for moneys received from the delivery of services and the sale or resale of maps, plats, reports, studies, records, and other publications and documents.

Historic Preservation Revolving - Accounts for gifts, grants, and contributions used to acquire, preserve, restore, maintain, or operate any historical properties.

Petroleum Storage Tank Insurance - Accounts for moneys collected from transport load fees and participating owners of petroleum storage tanks for cleanup of contamination caused by releases from petroleum storage tanks.

State Agency for Surplus Property - Accounts for the surplus property operation.

Department of Revenue Information - Accounts for fees received by the Department of Revenue for publications and used to pay the costs of providing this information.

Inmate Canteen - Accounts for sales of the canteen or commissary which is used to improve offender recreational, religious, or education services.

STATE OF MISSOURI
COMBINING STATEMENT OF NET POSITION
NON-MAJOR ENTERPRISE FUNDS
June 30, 2020
(In Thousands of Dollars)

	State Fair Fees	State Parks	Natural Resources Revolving Services
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 846	\$ 10,922	\$ 1,318
Investments	581	7,501	904
Accounts Receivable, Net	40	—	—
Interest Receivable	3	40	—
Due from Other Funds	2	1	77
Inventories	5	958	24
Loans Receivable	—	—	—
Total Current Assets	<u>1,477</u>	<u>19,422</u>	<u>2,323</u>
Non-Current Assets:			
Capital Assets:			
Construction in Progress	—	1,733	—
Software in Progress	—	—	—
Land	—	32,296	—
Land Improvements	173	49,813	—
Temporary Easements	—	50	—
Buildings	756	49,567	—
Equipment	556	14,945	17,672
Software	7	—	—
Less Accumulated Depreciation/Amortization	(979)	(41,880)	(11,508)
Total Non-Current Assets	<u>513</u>	<u>106,524</u>	<u>6,164</u>
Total Assets	<u>1,990</u>	<u>125,946</u>	<u>8,487</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>301</u>	<u>812</u>	<u>71</u>
LIABILITIES			
Current Liabilities:			
Accounts Payable	119	306	111
Accrued Payroll	19	58	9
Due to Other Funds	5	4	2
Unearned Revenue	—	—	—
Claims Liability	—	—	—
Compensated Absences	21	98	10
Total Current Liabilities	<u>164</u>	<u>466</u>	<u>132</u>
Non-Current Liabilities:			
Claims Liability	—	—	—
Compensated Absences	—	29	5
Asset Retirement Obligations	—	—	2
Net OPEB Liability	306	1,644	52
Net Pension Liability	1,035	3,995	146
Total Non-Current Liabilities	<u>1,341</u>	<u>5,668</u>	<u>205</u>
Total Liabilities	<u>1,505</u>	<u>6,134</u>	<u>337</u>
DEFERRED INFLOWS OF RESOURCES	<u>43</u>	<u>110</u>	<u>5</u>
NET POSITION			
Net Investment in Capital Assets	513	106,524	6,164
Unrestricted	230	13,990	2,052
Total Net Position	<u>\$ 743</u>	<u>\$ 120,514</u>	<u>\$ 8,216</u>

					Totals
Historic Preservation Revolving	Petroleum Storage Tank Insurance	State Agency For Surplus Property	Department of Revenue Information	Inmate Canteen	June 30, 2020
\$ 663	\$ 23,017	\$ 1,006	\$ 401	\$ 3,641	\$ 41,814
454	15,454	688	286	2,487	28,355
—	1,855	72	20	—	1,987
6	80	4	—	—	133
—	—	—	—	—	80
—	—	—	—	3,416	4,403
107	—	—	—	—	107
<u>1,230</u>	<u>40,406</u>	<u>1,770</u>	<u>707</u>	<u>9,544</u>	<u>76,879</u>
—	—	—	—	—	1,733
—	—	30	—	—	30
—	—	—	—	—	32,296
—	—	250	—	—	50,236
—	—	—	—	—	50
480	—	1,909	—	—	52,712
11	165	1,196	78	917	35,540
—	—	155	—	—	162
(246)	(144)	(2,533)	(78)	(173)	(57,541)
<u>245</u>	<u>21</u>	<u>1,007</u>	<u>—</u>	<u>744</u>	<u>115,218</u>
<u>1,475</u>	<u>40,427</u>	<u>2,777</u>	<u>707</u>	<u>10,288</u>	<u>192,097</u>
<u>105</u>	<u>743</u>	<u>447</u>	<u>—</u>	<u>1,105</u>	<u>3,584</u>
2	173	9	—	1,302	2,022
8	62	27	—	138	321
1	1	2	—	4	19
—	502	—	—	—	502
—	12,500	—	—	—	12,500
10	146	43	—	251	579
<u>21</u>	<u>13,384</u>	<u>81</u>	<u>—</u>	<u>1,695</u>	<u>15,943</u>
—	72,663	—	—	—	72,663
5	—	24	—	—	63
—	—	—	—	—	2
163	899	637	—	380	4,081
<u>421</u>	<u>2,789</u>	<u>1,927</u>	<u>—</u>	<u>1,232</u>	<u>11,545</u>
<u>589</u>	<u>76,351</u>	<u>2,588</u>	<u>—</u>	<u>1,612</u>	<u>88,354</u>
<u>610</u>	<u>89,735</u>	<u>2,669</u>	<u>—</u>	<u>3,307</u>	<u>104,297</u>
<u>14</u>	<u>93</u>	<u>62</u>	<u>—</u>	<u>55</u>	<u>382</u>
245	21	1,007	—	744	115,218
711	(48,679)	(514)	707	7,287	(24,216)
<u>\$ 956</u>	<u>\$ (48,658)</u>	<u>\$ 493</u>	<u>\$ 707</u>	<u>\$ 8,031</u>	<u>\$ 91,002</u>

STATE OF MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
NON-MAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2020
(In Thousands of Dollars)

	State Fair Fees	State Parks	Natural Resources Revolving Services
Operating Revenues:			
Licenses, Fees, and Permits	\$ 2,959	\$ 6,657	\$ 35
Sales	—	769	141
Leases and Rentals	937	2,882	—
Cost Reimbursement/Miscellaneous	1	68	8
Total Operating Revenues	<u>3,897</u>	<u>10,376</u>	<u>184</u>
Operating Expenses:			
Cost of Goods Sold	—	—	541
Personal Service	1,715	2,399	309
Operations	3,410	7,347	320
Specific Programs	26	11	1
Depreciation/Amortization	60	2,616	1,317
Other Charges	223	34	—
Total Operating Expenses	<u>5,434</u>	<u>12,407</u>	<u>2,488</u>
Operating Income (Loss)	<u>(1,537)</u>	<u>(2,031)</u>	<u>(2,304)</u>
Non-Operating Revenues (Expenses):			
Contributions and Intergovernmental	185	418	1,859
Interest Expense	24	—	—
Investment Earnings:			
Net Increase (Decrease) in the Fair Value of Investments	3	35	5
Interest	—	296	—
Disposal of Capital Assets	—	56	162
Total Non-Operating Revenues (Expenses)	<u>212</u>	<u>805</u>	<u>2,026</u>
Income (Loss) Before Transfers	(1,325)	(1,226)	(278)
Transfers In	—	—	90
Transfers Out	—	—	(90)
Change in Net Position	<u>(1,325)</u>	<u>(1,226)</u>	<u>(278)</u>
Total Net Position - Beginning	<u>2,068</u>	<u>121,740</u>	<u>8,494</u>
Total Net Position - Ending	<u>\$ 743</u>	<u>\$ 120,514</u>	<u>\$ 8,216</u>

Historic Preservation Revolving	Petroleum Storage Tank Insurance	State Agency For Surplus Property	Department of Revenue Information	Inmate Canteen	Totals June 30, 2020
\$ —	\$ 17,116	\$ —	\$ —	\$ —	\$ 26,767
—	—	1,080	661	26,962	29,613
—	—	—	—	—	3,819
—	—	59	—	1,215	1,351
—	17,116	1,139	661	28,177	61,550
—	—	164	—	20,503	21,208
352	2,345	1,429	—	5,014	13,563
61	4,524	226	8	4,331	20,227
—	13,985	—	—	2	14,025
10	6	135	—	140	4,284
3	—	4	—	401	665
426	20,860	1,958	8	30,391	73,972
(426)	(3,744)	(819)	653	(2,214)	(12,422)
—	—	—	—	25	2,487
—	—	—	—	—	24
2	72	4	1	13	135
20	583	30	—	—	929
—	—	99	—	6	323
22	655	133	1	44	3,898
(404)	(3,089)	(686)	654	(2,170)	(8,524)
—	—	—	—	—	90
—	—	(30)	(766)	—	(886)
(404)	(3,089)	(716)	(112)	(2,170)	(9,320)
1,360	(45,569)	1,209	819	10,201	100,322
\$ 956	\$ (48,658)	\$ 493	\$ 707	\$ 8,031	\$ 91,002

STATE OF MISSOURI
COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2020
(In Thousands of Dollars)

	State Fair Fees	State Parks	Natural Resources Revolving Services
Cash Flows from Operating Activities:			
Receipts from Internal Customers and Users	\$ 106	\$ —	\$ —
Receipts from External Customers and Users	3,798	10,308	176
Payments to Suppliers	(3,294)	(7,563)	(754)
Payments to Employees	(1,536)	(1,926)	(307)
Payments Made for Program Expense	(26)	(11)	(1)
Other Receipts	1	68	8
Other Payments	(223)	(34)	—
Net Cash Provided (Used) by Operating Activities	<u>(1,174)</u>	<u>842</u>	<u>(878)</u>
Cash Flows from Non-Capital Financing Activities:			
Loans Made to Outside Entities	—	—	—
Due to Other Funds	5	2	(1)
Due from Other Funds	(1)	(1)	124
Contributions and Intergovernmental	185	418	1,859
Transfers to Other Funds	—	—	(90)
Transfers from Other Funds	—	—	90
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>189</u>	<u>419</u>	<u>1,982</u>
Cash Flows from Capital and Related Financing Activities:			
Interest Expense	24	—	—
Purchases and Construction of Capital Assets	(17)	(1,928)	(788)
Disposal of Capital Assets	—	—	—
Net Cash Provided (Used) by Capital and Related Financing	<u>7</u>	<u>(1,928)</u>	<u>(788)</u>
Cash Flows from Investing Activities:			
Proceeds from Investment Maturities	886	3,971	261
Purchase of Investments	—	—	—
Interest and Dividends Received	3	313	—
Net Cash Provided (Used) by Investing Activities	<u>889</u>	<u>4,284</u>	<u>261</u>
Net Increase (Decrease) in Cash	(89)	3,617	577
Cash and Cash Equivalents, Beginning of Year	935	7,305	741
Cash and Cash Equivalents, End of Year	<u>\$ 846</u>	<u>\$ 10,922</u>	<u>\$ 1,318</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (1,537)	\$ (2,031)	\$ (2,304)
Depreciation/Amortization Expense	60	2,616	1,317
Changes in Assets and Liabilities:			
Accounts Receivable	8	—	—
Inventories	(1)	(225)	12
Deferred Outflows of Resources	83	36	(38)
Accounts Payable	117	9	95
Accrued Payroll	(3)	6	7
Unearned Revenue	—	—	—
Claims Liability	—	—	—
Compensated Absences	20	(5)	13
Net OPEB Liability	3	4	—
Net Pension Liability	83	428	19
Deferred Inflows of Resources	(7)	4	1
Net Cash Provided (Used) by Operating Activities	<u>\$ (1,174)</u>	<u>\$ 842</u>	<u>\$ (878)</u>
Non-Cash Financing and Investing Activities:			
Increase (Decrease) in Fair Value of Investments	\$ 3	\$ 35	\$ 5
Net Non-Cash Financing and Investing Activities	<u>\$ 3</u>	<u>\$ 35</u>	<u>\$ 5</u>

					Totals
Historic Preservation Revolving	Petroleum Storage Tank Insurance	State Agency for Surplus Property	Department of Revenue Information	Inmate Canteen	June 30, 2020
\$ —	\$ —	\$ 274	\$ —	\$ —	\$ 380
—	17,439	883	662	26,962	60,228
(61)	(4,473)	(458)	(8)	(24,341)	(40,952)
(301)	(1,920)	(1,148)	—	(5,312)	(12,450)
—	(11,260)	—	—	(2)	(11,300)
—	—	59	—	1,215	1,351
(3)	—	(4)	—	(401)	(665)
<u>(365)</u>	<u>(214)</u>	<u>(394)</u>	<u>654</u>	<u>(1,879)</u>	<u>(3,408)</u>
32	—	—	—	—	32
—	(10)	(2)	—	(7)	(13)
—	—	—	—	—	122
—	—	—	—	25	2,487
—	—	(30)	(766)	—	(886)
—	—	—	—	—	90
<u>32</u>	<u>(10)</u>	<u>(32)</u>	<u>(766)</u>	<u>18</u>	<u>1,832</u>
—	—	—	—	—	24
—	(11)	—	—	(342)	(3,086)
—	—	74	—	—	74
<u>—</u>	<u>(11)</u>	<u>74</u>	<u>—</u>	<u>(342)</u>	<u>(2,988)</u>
417	7,742	542	205	—	14,024
—	—	—	—	(2,474)	(2,474)
24	622	33	—	—	995
<u>441</u>	<u>8,364</u>	<u>575</u>	<u>205</u>	<u>(2,474)</u>	<u>12,545</u>
108	8,129	223	93	(4,677)	7,981
555	14,888	783	308	8,318	33,833
<u>\$ 663</u>	<u>\$ 23,017</u>	<u>\$ 1,006</u>	<u>\$ 401</u>	<u>\$ 3,641</u>	<u>\$ 41,814</u>
\$ (426)	\$ (3,744)	\$ (819)	\$ 653	\$ (2,214)	\$ (12,422)
10	6	135	—	140	4,284
—	329	77	1	—	415
—	—	—	—	81	(133)
19	50	78	—	(764)	(536)
—	51	(68)	—	412	616
—	29	(7)	—	113	145
—	(6)	—	—	—	(6)
—	2,725	—	—	—	2,725
2	73	6	—	71	180
2	8	4	—	(3)	18
31	275	204	—	268	1,308
(3)	(10)	(4)	—	17	(2)
<u>\$ (365)</u>	<u>\$ (214)</u>	<u>\$ (394)</u>	<u>\$ 654</u>	<u>\$ (1,879)</u>	<u>\$ (3,408)</u>
\$ 2	\$ 72	\$ 4	\$ 1	\$ 13	\$ 135
<u>\$ 2</u>	<u>\$ 72</u>	<u>\$ 4</u>	<u>\$ 1</u>	<u>\$ 13</u>	<u>\$ 135</u>



*The **Internal Service Funds** account for the financing of goods or services provided by one department or agency to other departments or agencies of the State on a cost-reimbursement basis.*

Internal Service Funds:

Natural Resources Cost Allocation - Accounts for the administrative costs of the Department of Natural Resources.

Mental Health Interagency Payments - Accounts for moneys received through interagency agreements for services provided by other agencies.

State Facility Maintenance and Operation - Accounts for moneys collected from tenants for rent to cover the costs of operations in state-owned office buildings and institutions, charges to tenants in leased space to cover costs of real estate administrative services, and charges to capital improvement projects to cover the costs of project management services.

Office of Administration Revolving - Accounts for the following operations: printing services, flight operations, vehicle management, garage services, data processing and telecommunication services, building and grounds, insurance services, postage, and personnel administration.

Working Capital Revolving - Accounts for the operation of correctional industry programs and correctional farm programs.

General Government Revolving - Accounts for various service operations of the House of Representatives, Supreme Court, Adjutant General, Senate, Treasurer, and Department of Corrections.

Social Services Administrative Trust - Accounts for moneys transferred or paid to the Department of Social Services from any governmental entity or the public for goods and services provided.

Economic Development Administrative - Accounts for moneys collected for goods and services provided to other divisions and used to pay the cost of providing such services.

Professional Registration Fees - Accounts for moneys received from the professional boards for administrative services.

Conservation Employees' Insurance Plan - Accounts for health insurance coverage on a self-insured basis and life insurance coverage by a third party provider for Department of Conservation employees.

Transportation Self-Insurance Plan - Accounts for highway and highway patrol moneys used to pay workers' compensation claims. Moneys are also used to pay auto claims against the Department of Transportation.

Missouri State Employees' Insurance Plan - Accounts for long-term disability and death benefits provided on a self-insured basis for state employees.

Missouri Consolidated Health Care Plan - Accounts for medical care benefits provided on a self-insured basis for active state employees.

MoDOT and MSHP Medical and Life Insurance Plan - Accounts for the medical coverage provided on a self-insured basis and death benefits provided on an insured basis to Department of Transportation employees and members of the Missouri State Highway Patrol.

STATE OF MISSOURI
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2020
(In Thousands of Dollars)

	Natural Resources Cost Allocation	Mental Health Interagency Payments	State Facility Maintenance and Operation	Office of Administration Revolving	Working Capital Revolving	General Government Revolving
ASSETS						
Current Assets:						
Cash and Cash Equivalents	\$ 544	\$ 108	\$ 2,594	\$ 13,645	\$ 8,385	\$ 1,416
Investments	365	73	1,766	10,387	5,454	969
Restricted:						
Investments	—	—	—	—	—	—
Accounts Receivable, Net	—	—	—	4,094	895	51,335
Interest Receivable	—	—	—	32	—	—
Due from Other Funds	—	150	23	8,615	115	8
Due from Component Units	—	—	—	1	—	—
Inventories	—	—	300	1,270	8,801	2
Prepaid Items	—	—	—	—	—	—
Total Current Assets	909	331	4,683	38,044	23,650	53,730
Non-Current Assets:						
Investments	—	—	—	—	—	—
Restricted Assets:						
Cash and Cash Equivalents	—	—	—	1,355	—	—
Investments	—	—	—	—	—	—
Capital Assets:						
Construction in Progress	—	—	18	—	—	—
Software in Progress	162	—	—	829	—	—
Land	—	—	8,293	—	41	—
Land Improvements	—	—	3,592	—	—	—
Buildings	219	—	482,190	2,916	6,368	—
Equipment	3,936	951	14,370	99,422	18,786	362
Software	4,557	603	98	26,328	238	9,467
Less Accumulated Depreciation/Amortization	(7,311)	(1,552)	(249,283)	(99,148)	(22,979)	(9,756)
Total Non-Current Assets	1,563	2	259,278	31,702	2,454	73
Total Assets	2,472	333	263,961	69,746	26,104	53,803
DEFERRED OUTFLOWS OF RESOURCES	4,394	—	12,883	7,671	4,210	33
LIABILITIES						
Current Liabilities:						
Bank Overdraft	—	—	—	—	—	—
Accounts Payable	96	—	1,104	2,746	77	724
Accrued Payroll	276	—	834	540	265	2
Due to Other Funds	57	—	60	1	—	96
Unearned Revenue	—	—	—	51	—	—
Claims Liability	—	—	—	—	—	—
Obligations under Financed Purchases	51	—	—	7,048	—	—
Obligations under Lease Purchase	1	—	1,904	90	20	—
Compensated Absences	449	—	1,534	807	597	1
Total Current Liabilities	930	—	5,436	11,283	959	823
Non-Current Liabilities:						
Claims Liability	—	—	—	—	—	—
Obligations under Financed Purchases	8	—	—	6,454	—	—
Obligations under Lease Purchase	3	—	21,931	286	64	—
Compensated Absences	272	—	418	333	—	—
Net OPEB Liability	6,776	—	22,059	9,502	6,696	839
Net Pension Liability	19,039	—	54,972	30,417	19,178	1,546
Total Non-Current Liabilities	26,098	—	99,380	46,992	25,938	2,385
Total Liabilities	27,028	—	104,816	58,275	26,897	3,208
DEFERRED INFLOWS OF RESOURCES	624	—	1,796	1,038	570	5
NET POSITION						
Net Investment in Capital Assets	1,500	2	235,443	16,469	2,370	73
Restricted for:						
Other Purposes	—	—	—	1,307	—	—
Unrestricted	(22,286)	331	(65,211)	328	477	50,550
Total Net Position	\$ (20,786)	\$ 333	\$ 170,232	\$ 18,104	\$ 2,847	\$ 50,623

Social Services Administrative Trust	Economic Development Administrative	Professional Registration Fees	Conservation Employees' Insurance Plan	Transportation Self-Insurance Plan	Missouri State Employees' Insurance Plan	Missouri Consolidated Health Care Plan	MoDOT & MSHP Medical and Life Insurance Plan	Totals June 30, 2020
\$ 20 13	\$ 111 75	\$ 446 304	\$ 1,131 9,656	\$ 10,433 7,901	\$ — 4,898	\$ 135,346 —	\$ 20,986 5,498	\$ 195,165 47,359
—	—	—	—	—	—	—	100	100
—	—	—	907	—	1,003	16,176	2,344	76,754
—	—	—	25	273	—	—	121	451
70	—	—	—	—	—	—	—	8,981
—	—	—	—	—	—	—	—	1
113	2	12	—	—	—	—	—	10,500
—	—	—	—	—	—	384	—	384
216	188	762	11,719	18,607	5,901	151,906	29,049	339,695
—	—	—	—	97,402	—	—	42,071	139,473
—	—	—	—	—	—	—	—	1,355
—	—	—	—	200	—	—	—	200
—	—	—	—	—	—	—	—	18
—	—	270	—	—	—	—	—	1,261
—	—	—	—	—	—	—	—	8,334
—	—	—	—	—	—	—	—	3,592
—	—	2,353	—	—	—	—	—	494,046
86	159	954	—	—	—	1,912	—	140,938
—	9	430	—	—	—	—	—	41,730
(83)	(163)	(2,667)	—	—	—	(1,734)	—	(394,676)
3	5	1,340	—	97,602	—	178	42,071	436,271
219	193	2,102	11,719	116,209	5,901	152,084	71,120	775,966
1	457	2,597	—	—	—	1,680	—	33,926
—	—	—	—	—	2	—	—	2
10	7	70	24	33	2,465	2,777	787	10,920
—	22	172	—	—	—	—	—	2,111
—	5	26	—	—	1,435	24,144	—	25,824
—	—	—	47	—	1,880	22,124	9,380	33,482
—	—	—	2,881	22,684	—	42,598	10,500	78,663
—	—	—	—	—	—	—	—	7,099
—	—	5	—	—	—	—	—	2,020
—	46	258	—	—	—	7	—	3,699
10	80	531	2,952	22,717	5,782	91,650	20,667	163,820
—	—	—	—	46,161	—	—	—	46,161
—	—	—	—	—	—	—	—	6,462
—	—	17	—	—	—	—	—	22,301
11	21	97	—	—	—	268	—	1,420
—	999	3,414	—	—	—	—	—	50,285
—	2,818	10,230	—	—	—	8,932	—	147,132
11	3,838	13,758	—	46,161	—	9,200	—	273,761
21	3,918	14,289	2,952	68,878	5,782	100,850	20,667	437,581
—	65	358	—	—	—	246	—	4,702
3	5	1,318	—	—	—	178	—	257,361
—	—	—	—	200	—	—	100	1,607
196	(3,338)	(11,266)	8,767	47,131	119	52,490	50,353	108,641
\$ 199	\$ (3,333)	\$ (9,948)	\$ 8,767	\$ 47,331	\$ 119	\$ 52,668	\$ 50,453	\$ 367,609

STATE OF MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2020
(In Thousands of Dollars)

	Natural Resources Cost Allocation	Mental Health Interagency Payments	State Facility Maintenance and Operation	Office of Administration Revolving	Working Capital Revolving	General Government Revolving
Operating Revenues:						
Employer Contributions	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Employee Contributions	—	—	—	—	—	—
Medicare Part D Subsidy	—	—	—	—	—	—
Licenses, Fees, and Permits	—	—	—	—	—	12,215
Sales	—	—	—	—	29,000	7
Leases and Rentals	—	—	60,890	—	28	16
Charges for Services	12,575	6,146	5,431	109,853	—	242
Cost Reimbursement/Miscellaneous	81	—	10	1,524	9	18
Total Operating Revenues	12,656	6,146	66,331	111,377	29,037	12,498
Operating Expenses:						
Cost of Goods Sold	—	—	—	10,889	12,786	—
Personal Service	12,530	—	39,705	22,807	12,971	102
Operations	2,248	30	32,209	58,954	3,417	7,150
Specific Programs	7	6,016	7	—	13	3,252
Insurance Benefits	—	—	—	—	—	—
Depreciation/Amortization	756	2	12,670	7,242	714	2
Other Charges	95	—	71	250	1,519	31
Total Operating Expenses	15,636	6,048	84,662	100,142	31,420	10,537
Operating Income (Loss)	(2,980)	98	(18,331)	11,235	(2,383)	1,961
Non-Operating Revenues (Expenses):						
Contributions and Intergovernmental	—	—	83	—	—	—
Interest Expense	—	—	(755)	(440)	(3)	—
Investment Earnings:						
Net Increase (Decrease) in the Fair Value of Investments	2	—	9	50	25	5
Interest	—	—	—	189	—	—
Disposal of Capital Assets	(135)	—	12	164	16	1
Total Non-Operating Revenues (Expenses)	(133)	—	(651)	(37)	38	6
Income (Loss) Before Transfers	(3,113)	98	(18,982)	11,198	(2,345)	1,967
Transfers In	—	—	33	22	—	—
Transfers Out	—	—	(9)	(2,048)	—	(1,512)
Change in Net Position	(3,113)	98	(18,958)	9,172	(2,345)	455
Total Net Position - Beginning	(17,673)	235	189,190	8,932	5,192	50,168
Total Net Position - Ending	\$ (20,786)	\$ 333	\$ 170,232	\$ 18,104	\$ 2,847	\$ 50,623

Social Services Administrative Trust Fund	Economic Development Administrative	Professional Registration Fees	Conservation Employees' Insurance Plan	Transportation Self-Insurance Plan	Missouri State Employees' Insurance Plan	Missouri Consolidated Health Care Plan	MoDOT & MSHP Medical and Life Insurance Plan	Totals
								June 30, 2020
\$ —	\$ —	\$ —	\$ 9,832	\$ 19,400	\$ —	\$ 401,388	\$ 94,008	\$ 524,628
—	—	—	8,229	—	32,583	74,874	47,366	163,052
—	—	—	26	—	—	—	7,044	7,070
—	—	29	—	—	—	—	—	12,244
—	—	—	—	—	—	—	—	29,007
—	—	—	—	—	—	—	—	60,934
875	1,068	8,245	—	—	—	—	—	144,435
8	135	5	3,893	659	484	39,077	3,347	49,250
883	1,203	8,279	21,980	20,059	33,067	515,339	151,765	990,620
—	—	—	—	—	—	—	—	23,675
17	1,309	7,847	—	—	291	3,838	—	101,417
856	179	1,437	2,144	1,040	189	1,303	6,606	117,762
—	13	4	—	—	32,583	—	—	41,895
—	—	—	21,317	12,115	—	439,516	134,143	607,091
16	5	161	—	—	—	111	—	21,679
—	9	185	57	—	—	10,382	—	12,599
889	1,515	9,634	23,518	13,155	33,063	455,150	140,749	926,118
(6)	(312)	(1,355)	(1,538)	6,904	4	60,189	11,016	64,502
—	—	—	—	—	—	—	—	83
—	—	(1)	—	—	—	—	—	(1,199)
—	—	2	162	1,372	—	—	595	2,222
—	—	—	226	2,318	46	1,103	1,111	4,993
—	—	—	—	—	—	—	—	58
—	—	1	388	3,690	46	1,103	1,706	6,157
(6)	(312)	(1,354)	(1,150)	10,594	50	61,292	12,722	70,659
—	—	—	—	—	—	—	—	55
—	—	—	—	—	—	—	—	(3,569)
(6)	(312)	(1,354)	(1,150)	10,594	50	61,292	12,722	67,145
205	(3,021)	(8,594)	9,917	36,737	69	(8,624)	37,731	300,464
\$ 199	\$ (3,333)	\$ (9,948)	\$ 8,767	\$ 47,331	\$ 119	\$ 52,668	\$ 50,453	\$ 367,609

STATE OF MISSOURI
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2020
(In Thousands of Dollars)

	Natural Resources Cost Allocation	Mental Health Interagency Payments	State Facility Maintenance and Operation	Office of Administration and Revolving	Working Capital Revolving	General Government Revolving
Cash Flows from Operating Activities:						
Receipts from Internal Customers and Users	\$ 12,575	\$ 6,146	\$ 66,310	\$ 104,596	\$ 20,246	\$ 89
Receipts from External Customers and Users	—	—	11	5,604	8,819	10,682
Payments to Suppliers	(2,345)	(34)	(31,735)	(67,588)	(17,315)	(7,104)
Payments to Employees	(9,788)	—	(31,842)	(18,503)	(10,584)	(74)
Payments Made for Program Expense	(7)	(6,016)	(7)	—	(13)	(3,252)
Other Receipts	81	—	10	1,524	9	18
Other Payments	(95)	—	(71)	(250)	(1,519)	(31)
Net Cash Provided (Used) by Operating Activities	421	96	2,676	25,383	(357)	328
Cash Flows from Non-Capital Financing Activities:						
Due to Other Funds	1	—	(35)	1	—	29
Due from Other Funds	—	(68)	6	(2,926)	98	(4)
Due from Component Units	—	—	—	(1)	—	—
Contributions and Intergovernmental	—	—	60	—	—	—
Transfers to Other Funds	—	—	—	(2,048)	—	(1,512)
Transfers from Other Funds	—	—	24	22	—	—
Net Cash Provided (Used) by Non-Capital Financing Activities	1	(68)	55	(4,952)	98	(1,487)
Cash Flows from Capital and Related Financing Activities:						
Interest Expense	—	—	(755)	(440)	(3)	—
Purchases and Construction of Capital Assets	(273)	—	(50)	(6,057)	(688)	(8)
Capital Lease Downpayment/Obligations	(1)	—	(1,833)	(87)	(18)	—
Financed Purchase Downpayment/Obligations	(77)	—	(798)	(7,032)	—	—
Disposal of Capital Assets	—	—	—	164	—	—
Net Cash Provided (Used) by Capital and Related Financing Activities	(351)	—	(3,436)	(13,452)	(709)	(8)
Cash Flows from Investing Activities:						
Proceeds from Sales and Investment Maturities	147	20	1,328	744	3,591	1,200
Purchase of Investments	—	—	—	—	—	—
Interest and Dividends Received	—	—	—	187	—	—
Investment Fees	—	—	—	—	—	—
Net Cash Provided (Used) by Investing Activities	147	20	1,328	931	3,591	1,200
Net Increase (Decrease) in Cash	218	48	623	7,910	2,623	33
Cash and Cash Equivalents, Beginning of Year	326	60	1,971	7,090	5,762	1,383
Cash and Cash Equivalents, End of Year	\$ 544	\$ 108	\$ 2,594	\$ 15,000	\$ 8,385	\$ 1,416
Reconciliation of Operating Income (Loss) of Net Cash Provided (Used) by Operating Activities:						
Operating Income (Loss)	\$ (2,980)	\$ 98	\$ (18,331)	\$ 11,235	\$ (2,383)	\$ 1,961
Depreciation/Amortization Expense	756	2	12,670	7,242	714	2
Changes in Assets and Liabilities:						
Accounts Receivable	—	—	—	347	37	(1,709)
Inventories	—	—	—	429	(1,121)	(2)
Deferred Outflows of Resources	1,025	—	2,833	1,269	684	44
Prepaid Items	—	—	—	—	—	—
Accounts Payable	(97)	(4)	474	1,826	9	48
Accrued Payroll	(12)	—	7	78	18	—
Unearned Revenue	—	—	—	—	—	—
Claims Liability	—	—	—	—	—	—
Compensated Absences	55	—	137	91	69	—
Net OPEB Liability	62	—	173	96	52	2
Net Pension Liability	1,700	—	4,970	2,902	1,632	(11)
Deferred Inflows of Resources	(88)	—	(257)	(132)	(68)	(7)
Net Cash Provided (Used) by Operating Activities	\$ 421	\$ 96	\$ 2,676	\$ 25,383	\$ (357)	\$ 328
Non-Cash Financing and Investing Activities:						
Capital Lease and Financed Purchase Issuance	\$ —	\$ —	\$ —	\$ 4,123	\$ —	\$ —
Capital Asset Donations	—	—	23	—	—	—
Increase (Decrease) in Fair Value of Investments	2	—	9	50	25	5
Net Non-Cash Financing and Investing Activities	\$ 2	\$ —	\$ 32	\$ 4,173	\$ 25	\$ 5

Social Services Administrative Trust	Economic Development Administrative	Professional Registration Fees	Conservation Employees' Insurance Plan	Transportation Self-Insurance Plan	Missouri State Employees' Insurance Plan	Missouri Consolidated Health Care Plan	MoDOT & MSHP Medical and Life Insurance Plan	Totals June 30, 2020
\$ 875	\$ 605	\$ 8,245	\$ 9,837	\$ 19,281	\$ —	\$ 406,353	\$ 94,008	\$ 749,166
—	463	29	8,168	273	32,410	74,874	54,615	195,948
(921)	(180)	(1,486)	(2,159)	(1,040)	(3,070)	(11,151)	(8,269)	(154,397)
(7)	(991)	(6,308)	—	—	(291)	(2,714)	—	(81,102)
—	(13)	(4)	(21,365)	(18,516)	(32,583)	(439,738)	(133,243)	(654,757)
8	135	5	3,893	659	484	39,077	3,347	49,250
—	(9)	(185)	(57)	—	—	(10,382)	—	(12,599)
(45)	10	296	(1,683)	657	(3,050)	56,319	10,458	91,509
—	4	12	—	—	1,435	24,144	—	25,591
35	—	—	—	—	—	—	—	(2,859)
—	—	—	—	—	—	—	—	(1)
—	—	—	—	—	—	—	—	60
—	—	—	—	—	—	—	—	(3,560)
—	—	—	—	—	—	—	—	46
35	4	12	—	—	1,435	24,144	—	19,277
—	—	(1)	—	—	—	—	—	(1,199)
—	(1)	(201)	—	—	—	(69)	—	(7,347)
—	—	(6)	—	—	—	—	—	(1,945)
—	—	(1)	—	—	—	—	—	(7,908)
—	—	—	—	—	—	—	—	164
—	(1)	(209)	—	—	—	(69)	—	(18,235)
13	31	94	618	115,270	1,949,917	—	45,308	2,118,281
—	—	—	—	(112,169)	(1,948,348)	—	(52,326)	(2,112,843)
—	—	—	232	2,446	46	1,103	1,146	5,160
—	—	—	—	(101)	—	—	(40)	(141)
13	31	94	850	5,446	1,615	1,103	(5,912)	10,457
3	44	193	(833)	6,103	—	81,497	4,546	103,008
17	67	253	1,964	4,330	(2)	53,849	16,440	93,510
\$ 20	\$ 111	\$ 446	\$ 1,131	\$ 10,433	\$ (2)	\$ 135,346	\$ 20,986	\$ 196,518
\$ (6)	\$ (312)	\$ (1,355)	\$ (1,538)	\$ 6,904	\$ 4	\$ 60,189	\$ 11,016	\$ 64,502
16	5	161	—	—	—	111	—	21,679
—	—	—	(87)	154	(45)	(71)	142	(1,232)
(18)	—	—	—	—	—	—	—	(712)
(1)	267	436	—	—	—	624	—	7,181
—	—	—	—	—	—	13	—	13
(47)	(1)	(49)	(15)	—	(2,881)	(9,861)	(1,663)	(12,261)
—	—	4	—	—	—	—	—	95
—	—	—	5	—	(128)	5,036	63	4,976
—	—	—	(48)	(6,401)	—	(222)	900	(5,771)
11	20	28	—	—	—	48	—	459
—	16	28	—	—	—	—	—	429
—	52	1,077	—	—	—	570	—	12,892
—	(37)	(34)	—	—	—	(118)	—	(741)
\$ (45)	\$ 10	\$ 296	\$ (1,683)	\$ 657	\$ (3,050)	\$ 56,319	\$ 10,458	\$ 91,509
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 4,123
—	—	—	—	—	—	—	—	23
—	—	2	162	1,372	—	—	595	2,222
\$ —	\$ —	\$ 2	\$ 162	\$ 1,372	\$ —	\$ —	\$ 595	\$ 6,368



*The **Fiduciary Funds** account for assets held by the State in a trustee or agent capacity.*

Pension (and Other Employee Benefit) Trust Funds:

Missouri State Employees' Retirement System:

Missouri State Employees' Plan - Accounts for retirement, survivor, and disability benefits paid to employees of the State who are not covered under another state-sponsored retirement plan.

Judicial Plan - Accounts for retirement, survivor, and disability benefits to judges in the State of Missouri.

Missouri Department of Transportation and Highway Patrol Employees' Retirement System - Accounts for retirement, survivor, and disability benefits paid to Department of Transportation employees and members of the Missouri State Highway Patrol.

Missouri Consolidated Health Care Plan State Retiree Welfare Benefit Trust - Accounts for health and welfare benefits paid for the exclusive benefit of current and future retired employees of the State who are not covered under another state-sponsored other post-employment benefit plan.

Missouri State Public Employees' Deferred Compensation Incentive (IRC 401a) Plan - Accounts for retirement benefits paid to employees of the State.

Missouri State Public Employees' Deferred Compensation (IRC 457) Plan - Accounts for deposits from State employees, which are invested for the benefit of the employees until properly authorized to distribute.

Private-Purpose Trust Funds:

Alternative Care Trust - Accounts for all moneys received and spent by the Division of Family Services on behalf of children in their custody.

Johnson-Travis Memorial Trust - Accounts for all moneys, stocks, and securities given to the State by Miss Pansy Johnson or for the benefit of the Pansy Johnson-Travis Memorial State Gardens. Moneys will be used solely to establish, develop, and maintain the gardens.

Unclaimed Property - Accounts for moneys unpaid or unclaimed within one year after final settlement of any executor or administrator, assignee, sheriff or receiver and all unclaimed deposits, dividends, and interest of banks unable to locate the owners.

Agency Funds:

Social Security Contributions - Accounts for the receipt of contributions from various state funds for the State's share of social security contributions, which are due to the Federal Social Security Administration.

Missouri State Employees' Voluntary Life Insurance - Accounts for moneys withheld from employees' compensation for the contracts entered into with life insurance companies.

Program - Accounts for the receipt of various taxes, refundable deposits, and other moneys to be held until the State has the right or obligation to distribute them to various entities or individuals.

Institution - Accounts for deposits to various institutional accounts and other receipts held by the State until there is proper authorization to disburse them directly to others.

STATE OF MISSOURI
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION (AND OTHER EMPLOYEE BENEFIT) TRUST FUNDS
June 30, 2020
(In Thousands of Dollars)

	Missouri State Employees' Retirement System		Missouri Department of Transportation and Highway Patrol Employees' Retirement System	Missouri Consolidated Health Care Plan State Retiree Trust	Missouri State Public Employees' Deferred Compensation		Totals
	Missouri State Employees' Plan	Judicial Plan			401 (a) Plan	457 Plan	June 30, 2020
ASSETS							
Cash and Cash Equivalents	\$ 1,573	\$ 3,331	\$ 617	\$ 1,949	\$ 620	\$ 758	\$ 8,848
Investments at Fair Value	11,234,322	228,869	2,352,667	122,023	643,576	1,655,598	16,237,055
Invested Securities Lending Collateral	—	—	108,568	—	—	—	108,568
Receivables:							
Accounts Receivable	175,181	4,878	13,317	22,845	82	210	216,513
Interest Receivable	206,475	4,206	5,696	—	—	—	216,377
Due From Other Funds	—	1,497	—	24,144	—	—	25,641
Prepaid Expenses	18	—	—	—	141	432	591
Capital Assets:							
Software in Progress	4,878	—	—	—	—	—	4,878
Land	267	—	84	—	—	—	351
Buildings	3,985	—	582	—	—	—	4,567
Equipment	1,444	—	142	—	—	—	1,586
Software	744	—	3,288	—	—	—	4,032
Accumulated Depreciation/Amortization	(3,787)	—	(3,775)	—	—	—	(7,562)
Total Capital Assets, Net	7,531	—	321	—	—	—	7,852
Total Assets	11,625,100	242,781	2,481,186	170,961	644,419	1,656,998	16,821,445
DEFERRED OUTFLOWS OF RESOURCES							
	898	1	31	—	3	10	943
LIABILITIES							
Accounts Payable	339,943	6,906	2,868	268	49	125	350,159
Obligations under Repurchase Agreements	3,366,328	68,580	—	—	—	—	3,434,908
Due to Other Funds	—	—	—	—	17	45	62
Securities Lending Obligation	—	—	114,948	—	—	—	114,948
Unearned Revenue	—	—	—	5,835	—	—	5,835
Claims Liability	—	—	—	4,966	—	—	4,966
Compensated Absences	737	7	—	—	—	—	744
Net OPEB Liability	7,695	—	1,552	—	1	2	9,250
Total Liabilities	3,714,703	75,493	119,368	11,069	67	172	3,920,872
DEFERRED INFLOWS OF RESOURCES							
	464	1	249	—	2	6	722
Net Position Restricted for Pension Benefits, OPEB, and Deferred Compensation	\$ 7,910,831	\$ 167,288	\$ 2,361,600	\$ 159,892	\$ 644,353	\$ 1,656,830	\$ 12,900,794

STATE OF MISSOURI
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION (AND OTHER EMPLOYEE BENEFIT) TRUST FUNDS
For the Fiscal Year Ended June 30, 2020
(In Thousands of Dollars)

	Missouri State Employees' Retirement System		Missouri Department of Transportation and Highway Patrol Employees' Retirement System	Missouri Consolidated Health Care Plan State Retiree Welfare Benefit Trust	Missouri State Public Employees' Deferred Compensation		Totals
	Missouri State Employees' Plan	Judicial Plan			401 (a) Plan	457 Plan	June 30, 2020
Additions:							
Contributions:							
Employer	\$ 436,896	\$ 39,174	\$ 210,872	\$ 72,339	\$ 25	\$ —	\$ 759,306
Plan Member	36,530	1,315	4,984	43,318	—	63,098	149,245
Other	2,665	—	5,047	48,172	22,069	34,164	112,117
Total Contributions	476,091	40,489	220,903	163,829	22,094	97,262	1,020,668
Investment Earnings:							
Increase (Decrease) in Appreciation of Assets	(312,028)	(6,357)	(51,158)	—	3,083	15,195	(351,265)
Interest and Dividends	187,929	3,829	61,990	2,755	13,905	32,866	303,274
Securities Lending Income	—	—	734	—	—	—	734
Other Income	574,908	11,712	—	—	—	—	586,620
Total Investment Earnings	450,809	9,184	11,566	2,755	16,988	48,061	539,363
Less Investment Expenses:							
Investment Activity Expense	(50,454)	(1,021)	(21,699)	—	—	—	(73,174)
Securities Lending Expense	—	—	(540)	—	—	—	(540)
Total Investment Expense	(50,454)	(1,021)	(22,239)	—	—	—	(73,714)
Net Investment Earnings (Loss)	400,355	8,163	(10,673)	2,755	16,988	48,061	465,649
Cost Reimbursement/ Miscellaneous	134	—	5	—	928	2,390	3,457
Total Additions	876,580	48,652	210,235	166,584	40,010	147,713	1,489,774
Deductions:							
Benefits	864,562	39,622	267,606	143,346	44,719	—	1,359,855
Administrative Expenses	8,398	75	4,044	2,896	845	3,043	19,301
Program Distributions	5,225	—	—	—	—	78,005	83,230
Inactive-vested Buyout Payments	245	—	—	—	—	—	245
Service Transfer Payments	3,784	—	—	—	—	—	3,784
Depreciation/Amortization	—	—	247	—	—	—	247
Total Deductions	882,214	39,697	271,897	146,242	45,564	81,048	1,466,662
Change in Net Position	(5,634)	8,955	(61,662)	20,342	(5,554)	66,665	23,112
Net Position - Beginning of Year	7,916,465	158,333	2,423,262	139,550	649,907	1,590,165	12,877,682
Net Position - End of Year	<u>\$ 7,910,831</u>	<u>\$ 167,288</u>	<u>\$ 2,361,600</u>	<u>\$ 159,892</u>	<u>\$ 644,353</u>	<u>\$ 1,656,830</u>	<u>\$12,900,794</u>

STATE OF MISSOURI
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
June 30, 2020
(In Thousands of Dollars)

	Alternative Care Trust	Johnson- Travis Memorial Trust	Unclaimed Property	Totals June 30, 2020
ASSETS				
Cash and Cash Equivalents	\$ 1,060	\$ 521	\$ 15,688	\$ 17,269
Investments at Fair Value	2,861	469	10,629	13,959
Assets Held in Escheat	—	—	20,145	20,145
Account Receivables	59	—	—	59
Interest Receivable	10	2	—	12
Inventories	—	—	1	1
Capital Assets:				
Equipment	—	—	93	93
Software	—	—	100	100
Less: Accumulated Depreciation/Amortization	—	—	(173)	(173)
Total Capital Assets, Net	—	—	20	20
Total Assets	3,990	992	46,483	51,465
DEFERRED OUTFLOWS OF RESOURCES				
	—	—	392	392
LIABILITIES				
Accounts Payable	1,031	—	18	1,049
Accrued Payroll	—	—	23	23
Compensated Absences	—	—	49	49
Net OPEB Liability	—	—	551	551
Net Pension Liability	—	—	1,548	1,548
Total Liabilities	1,031	—	2,189	3,220
DEFERRED INFLOWS OF RESOURCES				
	—	—	56	56
NET POSITION				
Net Position Restricted for Other Purposes	\$ 2,959	\$ 992	\$ 44,630	\$ 48,581

STATE OF MISSOURI
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
For the Fiscal Year Ended June 30, 2020
(In Thousands of Dollars)

	Alternative Care Trust	Johnson- Travis Memorial Trust	Unclaimed Property	Totals June 30, 2020
Additions:				
Increase (Decrease) in Appreciation of Assets	\$ 15	\$ 11	\$ 600	\$ 626
Interest	59	16	417	492
Total Investment Earnings	74	27	1,017	1,118
Unclaimed Property	—	—	39,693	39,693
Cost Reimbursement/Miscellaneous	12,625	—	13	12,638
Total Additions	12,699	27	40,723	53,449
Deductions:				
Administrative Expenses	—	—	2,486	2,486
Program Distributions	12,023	—	38,218	50,241
Depreciation/Amortization	—	—	12	12
Total Deductions	12,023	—	40,716	52,739
Change in Net Position	676	27	7	710
Net Position - Beginning	2,283	965	44,623	47,871
Net Position - Ending	\$ 2,959	\$ 992	\$ 44,630	\$ 48,581

**STATE OF MISSOURI
COMBINING BALANCE SHEET
AGENCY FUNDS
June 30, 2020
(In Thousands of Dollars)**

	Social Security Contributions	Missouri State Employees' Voluntary Life Insurance	Program	Institution	Totals June 30, 2020
ASSETS					
Cash and Cash					
Equivalents	\$ 71	\$ 83	\$ 50,217	\$ 20,086	\$ 70,457
Investments at					
Fair Value	49	57	597,892	14	598,012
Receivables:					
Accounts Receivable	6,515	—	525,137	—	531,652
Interest Receivable	—	—	561	—	561
Total Assets	<u>\$ 6,635</u>	<u>\$ 140</u>	<u>\$ 1,173,807</u>	<u>\$ 20,100</u>	<u>\$ 1,200,682</u>
LIABILITIES					
Accounts Payable	\$ —	\$ —	\$ 32	\$ —	\$ 32
Due to Other Entities	6,635	140	1,166,207	—	1,172,982
Due to Individuals	—	—	7,568	20,100	27,668
Total Liabilities	<u>\$ 6,635</u>	<u>\$ 140</u>	<u>\$ 1,173,807</u>	<u>\$ 20,100</u>	<u>\$ 1,200,682</u>

STATE OF MISSOURI
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
For the Fiscal Year Ended June 30, 2020
(In Thousands of Dollars)

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
<u>SOCIAL SECURITY CONTRIBUTIONS</u>				
ASSETS				
Cash and Cash Equivalents	\$ 37	\$ 174,689	\$ 174,655	\$ 71
Investments at Fair Value	60	49	60	49
Accounts Receivable	6,388	6,515	6,388	6,515
Total Assets	<u>\$ 6,485</u>	<u>\$ 181,253</u>	<u>\$ 181,103</u>	<u>\$ 6,635</u>
LIABILITIES				
Due to Other Entities	<u>\$ 6,485</u>	<u>\$ 514,953</u>	<u>\$ 514,803</u>	<u>\$ 6,635</u>
<u>MISSOURI STATE EMPLOYEES'</u>				
<u>VOLUNTARY LIFE INSURANCE</u>				
ASSETS				
Cash and Cash Equivalents	\$ 56	\$ 3,553	\$ 3,526	\$ 83
Investments at Fair Value	88	57	88	57
Total Assets	<u>\$ 144</u>	<u>\$ 3,610</u>	<u>\$ 3,614</u>	<u>\$ 140</u>
LIABILITIES				
Due to Other Entities	<u>\$ 144</u>	<u>\$ 3,609</u>	<u>\$ 3,613</u>	<u>\$ 140</u>
<u>PROGRAM</u>				
ASSETS				
Cash and Cash Equivalents	\$ 58,181	\$ 7,959,812	\$ 7,967,776	\$ 50,217
Investments at Fair Value	607,405	538,708	548,221	597,892
Receivables:				
Accounts Receivable	545,476	51,151	71,490	525,137
Interest Receivable	1,311	6,142	6,892	561
Total Assets	<u>\$ 1,212,373</u>	<u>\$ 8,555,813</u>	<u>\$ 8,594,379</u>	<u>\$ 1,173,807</u>
LIABILITIES				
Accounts Payable	\$ 34	\$ 404	\$ 406	\$ 32
Due to Other Entities	1,200,530	8,493,291	8,527,614	1,166,207
Due to Individuals	11,809	27,007	31,248	7,568
Total Liabilities	<u>\$ 1,212,373</u>	<u>\$ 8,520,702</u>	<u>\$ 8,559,268</u>	<u>\$ 1,173,807</u>
<u>INSTITUTION</u>				
ASSETS				
Cash and Cash Equivalents	\$ 14,368	\$ 111,991	\$ 106,273	\$ 20,086
Investments at Fair Value	16	—	2	14
Total Assets	<u>\$ 14,384</u>	<u>\$ 111,991</u>	<u>\$ 106,275</u>	<u>\$ 20,100</u>
LIABILITIES				
Due to Individuals	<u>\$ 14,384</u>	<u>\$ 111,991</u>	<u>\$ 106,275</u>	<u>\$ 20,100</u>
<u>TOTALS - ALL AGENCY FUNDS</u>				
ASSETS				
Cash and Cash Equivalents	\$ 72,642	\$ 8,250,045	\$ 8,252,230	\$ 70,457
Investments at Fair Value	607,569	538,814	548,371	598,012
Receivables:				
Accounts Receivable	551,864	57,666	77,878	531,652
Interest Receivable	1,311	6,142	6,892	561
Total Assets	<u>\$ 1,233,386</u>	<u>\$ 8,852,667</u>	<u>\$ 8,885,371</u>	<u>\$ 1,200,682</u>
LIABILITIES				
Accounts Payable	\$ 34	\$ 404	\$ 406	\$ 32
Due to Other Entities	1,207,159	9,011,853	9,046,030	1,172,982
Due to Individuals	26,193	138,998	137,523	27,668
Total Liabilities	<u>\$ 1,233,386</u>	<u>\$ 9,151,255</u>	<u>\$ 9,183,959</u>	<u>\$ 1,200,682</u>



*The **Component Units** account for all transactions relating to legally separate entities which, for reporting purposes, are a part of the State.*

Non-Major Component Units:

Missouri Development Finance Board - Accounts for moneys from bond proceeds, gifts, and grants to make loans for industrial development.

Missouri Agricultural and Small Business Development Authority - Accounts for moneys from bond proceeds, gifts, and grants to make loans for property acquisitions/renovations and pollution control facilities.

Missouri Transportation Finance Corporation - Accounts for moneys from federal, state or local sources, and from bond proceeds to be used for projects approved by the Missouri Highways and Transportation Commission.

Missouri Wine and Grape Board - Accounts for moneys derived from the privilege of selling wine to be used for marketing development in developing programs for growing, selling, and marketing of grape products grown in Missouri.

State Environmental Improvement Energy Resources Authority - Accounts for moneys derived from the issuance of revenue bonds and notes to finance, acquire, construct and equip projects for the purpose of reducing, preventing or controlling pollution and to provide for the development of energy resources of the State of Missouri.

STATE OF MISSOURI
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS
June 30, 2020
(In Thousands of Dollars)

	Missouri Development Finance Board	Missouri Agricultural and Small Business Development Authority	Missouri Transportation Finance Corporation	Missouri Wine and Grape Board	State Environmental Improvement Energy Resources Authority	Totals June 30, 2020
ASSETS						
Current Assets:						
Cash and Cash Equivalents	\$ 30,932	\$ 4,171	\$ 19,160	\$ 199	\$ 723	\$ 55,185
Investments	1,001	150	16,466	136	2,061	19,814
Accounts Receivable, Net	8	25	—	—	150	183
Interest Receivable	169	—	477	1	2	649
Inventories	—	—	—	1	—	1
Restricted Assets:						
Cash and Cash Equivalents	—	182	—	—	—	182
Investments	—	9,086	—	—	—	9,086
Interest Receivable	—	3	—	—	—	3
Loan Receivable	—	—	4,515	—	—	4,515
Prepaid Items	588	—	—	—	5	593
Loans Receivable	280	—	—	—	356	636
Total Current Assets	32,978	13,617	40,618	337	3,297	90,847
Non-Current Assets:						
Investments	—	—	52,586	—	—	52,586
Loans Receivable	24,934	173	—	—	—	25,107
Restricted Assets:						
Cash and Cash Equivalents	8,289	—	—	—	—	8,289
Investments	3,666	—	—	—	—	3,666
Loans Receivables	—	—	21,305	—	—	21,305
Capital Assets:						
Construction in Progress	214	—	—	—	—	214
Land	7,220	—	—	—	—	7,220
Buildings	79,718	—	—	—	4	79,722
Equipment	1,148	56	—	41	120	1,365
Software & Misc Intangible Assets	24	—	—	3	—	27
Less Accumulated Depreciation/ Amortization	(25,667)	(20)	—	(40)	(123)	(25,850)
Total Non-Current Assets	99,546	209	73,891	4	1	173,651
Total Assets	132,524	13,826	114,509	341	3,298	264,498
DEFERRED OUTFLOWS OF RESOURCES	335	152	—	225	124	836
LIABILITIES						
Current Liabilities:						
Accounts Payable	214	5	2	9	52	282
Accrued Payroll	—	—	—	13	—	13
Interest Payable	13	—	—	—	—	13
Due to Primary Government	—	10	—	1	—	11
Compensated Absences	26	17	—	23	24	90
Bonds and Notes Payable	552	—	—	—	—	552
Total Current Liabilities	805	32	2	46	76	961
Non-Current Liabilities:						
Advance from Primary Government	—	108	—	—	—	108
Unearned Revenue	704	—	—	—	—	704
Deposits and Reserves	7,067	—	—	—	—	7,067
Compensated Absences	63	—	—	12	—	75
Bonds and Notes Payable	13,020	—	—	—	—	13,020
Net OPEB Liability	—	200	—	306	240	746
Net Pension Liability	1,587	572	—	833	453	3,445
Total Non-Current Liabilities	22,441	880	—	1,151	693	25,165
Total Liabilities	23,246	912	2	1,197	769	26,126
DEFERRED INFLOWS OF RESOURCES	18	46	—	52	460	576
NET POSITION						
Net Investment in Capital Assets	49,085	—	—	4	1	49,090
Restricted for:						
Other Purposes	11,491	11,193	82,656	—	1,023	106,363
Unrestricted	49,019	1,827	31,851	(687)	1,169	83,179
Total Net Position	\$ 109,595	\$ 13,020	\$ 114,507	\$ (683)	\$ 2,193	\$ 238,632

STATE OF MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
NON-MAJOR COMPONENT UNITS
For the Fiscal Year Ended June 30, 2020
(In Thousands of Dollars)

	Missouri Development Finance Board	Missouri Agricultural and Small Business Development Authority	Missouri Transportation Finance Corporation	Missouri Wine and Grape Board	State Environmental Improvement Energy Resources Authority	Totals June 30, 2020
Operating Revenues:						
Licenses, Fees, and Permits	\$ 1,703	\$ 360	\$ 102	\$ 6	\$ 249	\$ 2,420
Interest on Receivables	1,004	—	644	—	—	1,648
Leases and Rentals	5,395	—	—	—	—	5,395
Cost Reimbursement/Miscellaneous	14	194	—	1	16	225
Total Operating Revenues	8,116	554	746	7	265	9,688
Operating Expenses:						
Personal Service	1,134	349	24	633	300	2,440
Operations	2,118	54	12	1,506	232	3,922
Specific Programs	—	2,299	—	—	761	3,060
Depreciation/Amortization	2,251	9	—	6	1	2,267
Other Charges	45	39	—	30	—	114
Total Operating Expenses	5,548	2,750	36	2,175	1,294	11,803
Operating Income (Loss)	2,568	(2,196)	710	(2,168)	(1,029)	(2,115)
Non-Operating Revenues (Expenses):						
Contributions and Intergovernmental	—	—	—	1,744	886	2,630
Investment Earnings:						
Increase (Decrease) in Fair Value of						
Investments	(387)	228	402	—	47	290
Interest	475	11	1,809	9	—	2,304
Interest Expense	(469)	(4)	—	—	—	(473)
Contributions to Others	(14)	—	—	—	—	(14)
Miscellaneous Revenues (Expenses)	—	—	(71)	—	—	(71)
Total Non-Operating Revenues						
(Expenses)	(395)	235	2,140	1,753	933	4,666
Change in Net Position	2,173	(1,961)	2,850	(415)	(96)	2,551
Total Net Position - Beginning	107,422	14,981	111,657	(268)	2,289	236,081
Total Net Position - Ending	\$ 109,595	\$ 13,020	\$ 114,507	\$ (683)	\$ 2,193	\$ 238,632

STATE OF MISSOURI
COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR COMPONENT UNITS
For the Fiscal Year Ended June 30, 2020
(In Thousands of Dollars)

	Missouri Development Finance Board	Missouri Agricultural and Small Business Development Authority	Missouri Transportation Finance Corporation	Missouri Wine and Grape Board	State Environmental Improvement Energy Resources Authority	Totals June 30, 2020
Cash Flows from Operating Activities:						
Receipts from Customers and Users	\$ 7,622	\$ 335	\$ 791	\$ 6	\$ 182	\$ 8,936
Loans to Outside Entities	—	66	(2,961)	—	36	(2,859)
Payments to Vendors and Suppliers	(1,748)	(51)	(13)	(1,501)	(184)	(3,497)
Payments for Employees	(914)	(299)	(24)	(496)	(388)	(2,121)
Payments Made for Program Expense	—	(2,299)	—	—	(761)	(3,060)
Net Payments/Receipts for Tax Credit Projects	(383)	—	—	—	—	(383)
Other Receipts	—	194	—	1	16	211
Other Payments	—	(39)	—	(30)	—	(69)
Net Cash Provided (Used) by Operating Activities	4,577	(2,093)	(2,207)	(2,020)	(1,099)	(2,842)
Cash Flows from Non-Capital Financing Activities:						
Due to/from Primary Government	—	(247)	—	1	—	(246)
Advance to/from Primary Government	—	(10)	—	—	—	(10)
Contributions and Intergovernmental	(14)	—	—	1,744	886	2,616
Net Cash Provided (Used) by Non-Capital Financing Activities	(14)	(257)	—	1,745	886	2,360
Cash Flows from Capital and Related Financing Activities:						
Interest Expense	(873)	(6)	—	—	—	(879)
Purchases and Construction of Capital Assets	(422)	—	—	(1)	—	(423)
Principal Payments on Capital Debt	(232)	—	—	—	—	(232)
Net Cash Provided (Used) by Capital and Related Financing Activities	(1,527)	(6)	—	(1)	—	(1,534)
Cash Flows from Investing Activities:						
Proceeds from Investment Maturities	38,170	—	110,118	230	148	148,666
Purchase of Investments	(17,644)	2,359	(102,409)	—	—	(117,694)
Interest	479	24	1,809	11	—	2,323
Investment Fees	—	—	(71)	—	—	(71)
Net Cash Provided (Used) by Investing Activities	21,005	2,383	9,447	241	148	33,224
Net Increase (Decrease) in Cash	24,041	27	7,240	(35)	(65)	31,208
Cash and Cash Equivalents, Beginning of Year	15,180	4,326	11,920	234	788	32,448
Cash and Cash Equivalents, End of Year	\$ 39,221	\$ 4,353	\$ 19,160	\$ 199	\$ 723	\$ 63,656
Reconciliation of Net Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Operating Income (Loss)	\$ 2,568	\$ (2,196)	\$ 710	\$ (2,168)	\$ (1,029)	\$ (2,115)
Depreciation/Amortization Expense	2,251	9	—	6	1	2,267
Changes in Assets and Liabilities:						
Accounts Receivable	167	(25)	—	—	(78)	64
Interest Receivable	9	—	45	—	11	65
Deferred Outflows of Resources	92	(7)	—	97	133	315
Prepaid Items	278	—	—	—	—	278
Loans Receivable	—	66	(2,961)	—	36	(2,859)
Accounts Payable	40	3	(1)	5	48	95
Accrued Payroll	—	—	—	1	—	1
Deposit and Reserve	(924)	—	—	—	—	(924)
Compensated Absences	6	3	—	4	2	15
Unearned Revenue	(39)	—	—	—	—	(39)
Net Pension Liability	152	90	—	42	(440)	(156)
Net OPEB Liability	—	21	—	(8)	(92)	(79)
Deferred Inflows of Resources	(23)	(57)	—	1	309	230
Net Cash Provided (Used) by Operating Activities	\$ 4,577	\$ (2,093)	\$ (2,207)	\$ (2,020)	\$ (1,099)	\$ (2,842)
Non-Cash Investing Activities:						
Increase (Decrease) in Fair Value of Investments	\$ (387)	\$ 228	\$ 402	\$ —	\$ 47	\$ 290
Net Non-Cash Investing Activities	\$ (387)	\$ 228	\$ 402	\$ —	\$ 47	\$ 290



*The **Statistical Section** presentations include Financial Trends, Revenue Capacity, Debt Capacity, Demographic and Economic Information, and Operating Information trends. The statistical data presented is intended to provide report users with a broader understanding of the environment in which the State operates.*

**STATE OF MISSOURI
STATISTICAL SECTION
June 30, 2020**

Index and Overview

This part of the State's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the State's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the State's financial performance and fiscal health have changed over time.

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Revenue Capacity

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These schedules present information to help the reader understand and assess the State's levels of outstanding debt and the State's ability to issue additional debt in the future.

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Demographic and Economic Information

These schedules contain demographic and economic indicators to help the reader understand the environment within which the State's financial activities take place.

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Operating Information

These schedules contain operating data to help the reader understand how the information in the State's financial report relates to the services it provides and the activities it performs.

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Sources: *Unless otherwise noted, the information in these schedules is derived from the State of Missouri Comprehensive Annual Financial Report for the years shown.*

**STATE OF MISSOURI
NET POSITION BY COMPONENT
FISCAL YEARS 2011-2020
(In Thousands of Dollars)**

	2020	2019*	2018	2017	2016
Governmental Activities					
Net Investment in Capital Assets	\$ 31,415,439	\$ 30,848,265	\$ 30,364,850	\$ 29,793,477	\$ 29,255,865
Restricted	4,806,055	4,390,964	4,239,726	4,103,890	4,348,001
Unrestricted	(7,860,324)	(8,259,974)	(7,976,452)	(7,606,967)	(5,465,559)
Total Governmental Activities Net Position	<u>\$ 28,361,170</u>	<u>\$ 26,979,255</u>	<u>\$ 26,628,124</u>	<u>\$ 26,290,400</u>	<u>\$ 28,138,307</u>
Business-Type Activities					
Net Investment in Capital Assets	\$ 123,060	\$ 124,985	\$ 126,899	\$ 115,327	\$ 98,320
Restricted	25,223	6,798	5,616	7,239	6,104
Unrestricted	559,859	956,556	858,356	762,633	677,470
Total Business-Type Activities Net Position	<u>\$ 708,142</u>	<u>\$ 1,088,339</u>	<u>\$ 990,871</u>	<u>\$ 885,199</u>	<u>\$ 781,894</u>
Primary Government					
Net Investment in Capital Assets	\$ 31,538,499	\$ 30,973,250	\$ 30,491,749	\$ 29,908,804	\$ 29,354,185
Restricted	4,831,278	4,397,762	4,245,342	4,111,129	4,354,105
Unrestricted	(7,300,465)	(7,303,418)	(7,118,096)	(6,844,334)	(4,788,089)
Total Primary Government Net Position	<u>\$ 29,069,312</u>	<u>\$ 28,067,594</u>	<u>\$ 27,618,995</u>	<u>\$ 27,175,599</u>	<u>\$ 28,920,201</u>

Continues Below

	2015	2014	2013	2012	2011
Governmental Activities					
Net Investment in Capital Assets	\$ 28,791,258	\$ 28,485,327	\$ 28,166,290	\$ 27,873,493	\$ 26,595,552
Restricted	3,269,480	3,790,165	3,788,299	3,898,340	4,339,603
Unrestricted	(4,292,710)	(5,501,188)	(1,216,048)	(1,865,908)	(1,159,743)
Total Governmental Activities Net Position	<u>\$ 27,768,028</u>	<u>\$ 26,774,304</u>	<u>\$ 30,738,541</u>	<u>\$ 29,905,925</u>	<u>\$ 29,775,412</u>
Business-Type Activities					
Net Investment in Capital Assets	\$ 55,669	\$ 52,901	\$ 52,217	\$ 50,081	\$ 50,291
Restricted	4,588	4,889	5,630	9,675	6,303
Unrestricted	420,995	183,705	(117,891)	(344,734)	(485,576)
Total Business-Type Activities Net Position	<u>\$ 481,252</u>	<u>\$ 241,495</u>	<u>\$ (60,044)</u>	<u>\$ (284,978)</u>	<u>\$ (428,982)</u>
Primary Government					
Net Investment in Capital Assets	\$ 28,846,927	\$ 28,538,228	\$ 28,218,507	\$ 27,923,574	\$ 26,645,843
Restricted	3,274,068	3,795,054	3,793,929	3,908,015	4,345,906
Unrestricted	(3,871,715)	(5,317,483)	(1,333,939)	(2,210,642)	(1,645,319)
Total Primary Government Net Position	<u>\$ 28,249,280</u>	<u>\$ 27,015,799</u>	<u>\$ 30,678,497</u>	<u>\$ 29,620,947</u>	<u>\$ 29,346,430</u>

*Fiscal year 2019 amounts have been restated.

**STATE
OF MISSOURI
CHANGES IN NET POSITION
FISCAL YEARS 2011-2020
(In Thousands of Dollars)**

	2020	2019*	2018	2017
Governmental Activities:				
Expenses				
General Government	\$ 1,315,325	\$ 1,276,223	\$ 1,265,947	\$ 1,176,204
Education	7,060,695	7,142,183	7,053,444	7,086,927
Natural and Economic Resources	938,378	1,055,997	1,079,318	1,074,411
Transportation and Law Enforcement	2,154,108	1,984,162	1,974,321	2,157,349
Human Services	15,289,311	14,445,872	14,339,926	13,682,277
Interest on Debt (Excluding Direct Expense)	98,134	109,740	120,206	128,108
Total Expenses	<u>26,855,951</u>	<u>26,014,177</u>	<u>25,833,162</u>	<u>25,305,276</u>
Program Revenues				
Charges for Services:				
General Government	579,132	601,303	588,246	671,875
Transportation and Law Enforcement	242,188	215,095	227,643	228,039
Human Services	664,755	554,370	559,544	498,348
Other Activities	359,703	351,597	325,333	343,363
Operating Grants and Contributions	12,303,468	10,757,841	10,811,591	10,403,733
Capital Grants and Contributions	887,705	949,652	1,020,653	923,748
Total Program Revenues	<u>15,036,951</u>	<u>13,429,858</u>	<u>13,533,010</u>	<u>13,069,106</u>
Total Governmental Activities Net Program (Expense) Revenue	<u>(11,819,000)</u>	<u>(12,584,319)</u>	<u>(12,300,152)</u>	<u>(12,236,170)</u>
General Revenues and Other Changes in Net Position				
Taxes:				
Sales and Use	3,745,749	3,393,577	3,235,110	3,267,442
Individual Income	6,878,180	6,966,221	6,796,359	6,648,918
Corporate Income	457,986	477,918	403,771	392,438
County Foreign Insurance	290,361	267,142	272,497	254,685
Alcoholic Beverage	38,820	34,525	32,602	32,764
Corporate Franchise	—	1,470	1,968	2,490
Fuel	711,707	671,218	640,767	667,639
Miscellaneous Taxes	622,721	686,510	684,578	680,885
Grants and Contributions not Restricted to Specific Programs	51,413	58,534	59,233	62,173
Unrestricted Investment Earnings	90,228	79,604	26,308	12,626
Special Items	—	—	—	—
Extraordinary Items	—	—	—	—
Transfers	313,750	304,529	331,631	289,683
Total General Revenues and Other Changes in Net Position	<u>13,200,915</u>	<u>12,941,248</u>	<u>12,484,824</u>	<u>12,311,743</u>
Total Governmental Activities Change in Net Position	<u>\$ 1,381,915</u>	<u>\$ 356,929</u>	<u>\$ 184,672</u>	<u>\$ 75,573</u>
Business-Type Activities:				
Expenses				
State Lottery	\$ 1,207,178	\$ 1,168,012	\$ 1,086,927	\$ 1,070,595
Unemployment Compensation	3,155,342	264,370	294,271	318,782
Missouri Veterans' Homes	125,099	125,245	123,095	115,078
State Fair Fees	5,404	4,528	4,880	4,726
State Parks and DNR	14,372	13,257	9,829	14,025
Historic Preservation	425	531	725	1,248
Petroleum Storage Tank Insurance	20,861	20,345	21,298	19,392
Surplus Property	1,856	2,589	2,416	2,523
Revenue Information	8	9	12	12
Inmate Canteen	30,328	28,498	46,474	—
Total Expenses	<u>4,560,873</u>	<u>1,627,384</u>	<u>1,589,927</u>	<u>1,546,381</u>
Program Revenues				
Charges for Services:				
State Lottery	1,526,247	1,484,529	1,418,409	1,361,996
Other Activities	83,930	86,689	104,320	61,228
Operating Grants and Contributions	2,854,555	431,609	466,750	553,591
Total Program Revenues	<u>4,464,732</u>	<u>2,002,827</u>	<u>1,989,479</u>	<u>1,976,815</u>
Total Business-Type Activities Net Program (Expense) Revenue	<u>(96,141)</u>	<u>375,443</u>	<u>399,552</u>	<u>430,434</u>
General Revenues and Other Changes in Net Position				
Unrestricted Investment Earnings	29,694	26,449	18,338	13,156
Adjustments to Claims Reserve	—	—	—	—
Special Items	—	—	—	—
Extraordinary Items	—	—	—	(153)
Capital Contributions	—	173	11,463	920
Transfers	(313,750)	(304,529)	(331,631)	(289,683)
Total General Revenues and Other Changes in Net Position	<u>(284,056)</u>	<u>(277,907)</u>	<u>(301,830)</u>	<u>(275,760)</u>
Total Business-Type Activities Change in Net Position	<u>\$ (380,197)</u>	<u>\$ 97,536</u>	<u>\$ 97,722</u>	<u>\$ 154,674</u>
Total Primary Government Change in Net Position	<u>\$ 1,001,718</u>	<u>\$ 454,465</u>	<u>\$ 282,394</u>	<u>\$ 230,247</u>

*Fiscal year 2019 amounts have been restated

2016	2015	2014	2013	2012	2011
\$ 1,081,421	\$ 1,064,771	\$ 1,030,327	\$ 1,063,418	\$ 1,029,012	\$ 1,089,731
6,902,930	6,680,646	6,430,861	6,368,472	6,373,757	6,536,907
1,039,408	910,502	874,033	933,019	1,053,949	935,078
1,913,379	1,861,116	1,823,578	1,924,306	2,021,423	2,529,791
13,086,606	12,800,735	12,623,617	12,335,625	12,299,493	11,713,021
138,426	139,112	157,707	161,386	207,906	199,948
24,162,170	23,456,882	22,940,123	22,786,226	22,985,540	23,004,476
579,457	581,008	540,427	698,300	883,228	705,914
230,685	228,093	232,176	250,898	239,684	267,875
475,055	503,290	504,443	554,365	459,517	550,690
327,275	327,169	333,898	351,193	285,725	314,375
10,178,230	9,960,965	9,649,655	9,702,624	9,889,453	9,802,842
917,255	838,354	933,814	1,039,043	1,096,052	1,814,207
12,707,957	12,438,879	12,194,413	12,596,423	12,853,659	13,455,903
(11,454,213)	(11,018,003)	(10,745,710)	(10,189,803)	(10,131,881)	(9,548,573)
3,112,912	3,142,387	2,925,867	2,883,852	2,705,002	2,570,243
6,324,548	6,418,379	5,718,801	5,833,306	5,116,876	4,878,166
411,139	490,131	427,320	429,797	378,444	394,389
218,083	222,828	180,779	175,212	167,969	182,679
30,913	32,101	30,370	30,294	28,652	27,247
17,197	29,982	54,670	51,444	61,389	70,743
640,934	656,893	629,105	648,989	620,074	1,833
663,797	668,955	605,247	630,228	623,414	1,210,758
58,971	76,276	73,637	120,380	244,859	889,742
26,468	24,721	35,040	(15,858)	21,525	23,281
—	—	—	—	(120)	—
—	—	(132)	—	—	—
304,320	275,997	291,421	290,900	300,608	255,908
11,809,282	12,038,650	10,972,125	11,078,544	10,268,692	10,504,989
\$ 355,069	\$ 1,020,647	\$ 226,415	\$ 888,741	\$ 136,811	\$ 956,416
\$ 1,025,086	\$ 873,502	\$ 894,137	\$ 876,290	\$ 835,526	\$ 755,410
312,295	391,508	568,787	858,697	1,280,157	1,714,276
100,771	92,501	97,674	97,012	76,598	76,033
4,369	4,390	4,419	3,968	3,963	3,700
8,395	8,264	9,417	9,179	10,659	12,278
577	741	334	388	340	509
16,205	14,705	13,244	18,101	22,171	13,940
2,590	3,169	2,528	3,017	3,065	2,293
14	13	—	32	72	1,199
—	—	—	—	—	—
1,470,302	1,388,793	1,590,540	1,866,684	2,232,551	2,579,638
1,327,852	1,144,604	1,171,580	1,156,235	1,109,108	1,011,055
56,005	59,199	57,836	57,009	56,538	55,153
677,118	693,657	999,516	1,172,524	1,507,428	1,725,481
2,060,975	1,897,460	2,228,932	2,385,768	2,673,074	2,791,689
590,673	508,667	638,392	519,084	440,523	212,051
11,420	3,591	2,029	(3,138)	4,312	(1,050)
2,500	—	17,223	—	—	—
—	—	—	—	(224)	—
—	—	—	—	—	—
—	—	—	35	—	—
(304,320)	(275,997)	(291,421)	(290,900)	(300,608)	(255,908)
(290,400)	(272,406)	(272,169)	(294,003)	(296,520)	(256,958)
\$ 300,273	\$ 236,261	\$ 366,223	\$ 225,081	\$ 144,003	\$ (44,907)
\$ 655,342	\$ 1,256,908	\$ 592,638	\$ 1,113,822	\$ 280,814	\$ 911,509

**STATE OF MISSOURI
FUND BALANCES - GOVERNMENTAL FUNDS
FISCAL YEARS 2011-2020
(In Thousands of Dollars)**

	2020	2019*	2018	2017	2016
General Fund					
Nonspendable	\$ 48,942	\$ 47,542	\$ 48,944	\$ 52,969	\$ 58,712
Restricted	598,678	556,252	485,578	341,052	488,180
Committed	662,067	655,263	617,661	590,697	589,956
Assigned	100,048	98,634	86,662	154,634	78,096
Unassigned	1,255,194	770,145	457,634	294,901	238,735
Total General Fund	2,664,929	2,127,836	1,696,479	1,434,253	1,453,679
All Other Governmental Funds					
Nonspendable	104,486	98,229	95,438	97,723	97,027
Restricted	1,649,246	1,390,740	1,489,673	1,517,114	1,699,763
Committed	1,964,707	1,799,430	1,787,795	1,614,390	1,543,913
Assigned	375,242	377,227	410,182	422,122	430,901
Unassigned	—	—	—	(17,628)	—
Total All Other Governmental Funds	4,093,681	3,665,626	3,783,088	3,633,721	3,771,604
Total Fund Balances, Governmental Funds	\$ 6,758,610	\$ 5,793,462	\$ 5,479,567	\$ 5,067,974	\$ 5,225,283
Continues Below					
	2015	2014	2013	2012	2011
General Fund					
Nonspendable	\$ 53,809	\$ 50,504	\$ 56,048	\$ 61,207	\$ 42,906
Restricted	292,758	289,266	285,878	340,205	475,205
Committed	545,765	560,141	506,778	504,569	512,623
Assigned	158,390	73,625	67,277	63,484	59,783
Unassigned	349,901	244,821	530,431	195,193	325,123
Total General Fund	1,400,623	1,218,357	1,446,412	1,164,658	1,415,640
All Other Governmental Funds					
Nonspendable	1,243,039	1,170,054	1,126,253	1,077,138	1,016,981
Restricted	1,512,228	1,544,139	1,636,550	1,745,287	2,137,789
Committed	377,527	345,465	337,874	291,723	284,455
Assigned	425,256	400,668	370,090	367,261	339,192
Total All Other Governmental Funds	3,558,050	3,460,326	3,470,767	3,481,409	3,778,417
Total Fund Balances, Governmental Funds	\$ 4,958,673	\$ 4,678,683	\$ 4,917,179	\$ 4,646,067	\$ 5,194,057

*Fiscal year 2019 amounts have been restated.

**STATE OF MISSOURI
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FISCAL YEARS 2011-2020
(In Thousands of Dollars)**

	2020	2019*	2018	2017
Revenues:				
Taxes	\$ 12,169,633	\$ 12,465,629	\$ 12,151,078	\$ 11,877,303
Licenses, Fees, and Permits	714,776	710,814	675,447	678,037
Sales	8,039	8,587	9,527	9,035
Leases and Rentals	117	138	157	158
Services	122,012	121,249	148,653	122,531
Contributions and Intergovernmental	13,242,971	11,765,170	11,890,439	11,395,032
Investment Earnings:				
Net Increase (Decrease) in the Fair Value of Investments	13,797	9,766	(15,384)	(10,530)
Interest	105,711	93,129	60,189	34,080
Penalties and Unclaimed Properties	86,177	85,784	69,907	96,568
Cost Reimbursement/Miscellaneous	617,083	488,501	513,741	564,390
Total Revenues	<u>27,080,316</u>	<u>25,748,767</u>	<u>25,503,754</u>	<u>24,766,604</u>
Expenditures:				
Current:				
General Government	1,030,944	964,166	909,941	884,641
Education	7,033,971	7,117,049	7,031,232	7,071,710
Natural and Economic Resources	709,256	822,854	869,568	896,485
Transportation and Law Enforcement	1,632,842	1,454,177	1,483,225	1,473,797
Human Services	14,853,070	14,066,072	14,012,219	13,629,856
Capital Outlay:				
General Government	13,836	1,242	1,320	14,057
Education	—	12	106	348
Natural and Economic Resources	2,638	629	3,549	2,027
Transportation and Law Enforcement	1,003,310	834,991	854,707	712,716
Human Services	1,955	32,605	64,467	54,915
Debt Service:				
Principal	266,278	334,138	333,480	436,938
Interest	117,855	134,110	144,976	159,977
Bond Issuance Costs	668	370	356	336
Underwriter's Discount	12	—	985	972
Arbitrage	—	—	—	—
Total Expenditures	<u>26,666,635</u>	<u>25,762,415</u>	<u>25,710,131</u>	<u>25,338,775</u>
Excess Revenues (Expenditures)	<u>413,681</u>	<u>(13,648)</u>	<u>(206,377)</u>	<u>(572,171)</u>
Other Financing Sources (Uses):				
Proceeds from Notes/Capital Leases/Financed Purchases	2,161	1,612	6,934	1,542
Proceeds from General Obligation/Other Bonds	178,370	102,705	124,905	97,225
Issuance of Refunding Bonds	38,920	—	—	—
Payments to Escrow Agent	(41,069)	(111,483)	—	—
Bond Premium	25,458	9,148	9,751	5,877
Proceeds from Capital Asset Sale	27,791	15,300	18,034	20,305
Transfers In	330,277	323,846	342,979	297,229
Transfers Out	(13,022)	(16,541)	(9,177)	(5,598)
Total Other Financing Sources (Uses)	<u>548,886</u>	<u>324,587</u>	<u>493,426</u>	<u>416,580</u>
Net Change in Fund Balances	962,567	310,939	287,049	(155,591)
Increase (Decrease) in Reserve for Inventory	2,581	425	(154)	(1,716)
Net Change in Fund Balances	<u>\$ 965,148</u>	<u>\$ 311,364</u>	<u>\$ 286,895</u>	<u>\$ (157,307)</u>
Debt Service as a Percentage of Non-Capital Expenditures	1.50 %	1.88 %	1.94 %	2.45 %

*Fiscal year 2019 amounts have been restated.

2016	2015	2014	2013	2012	2011
\$ 11,550,222	\$ 11,302,267	\$ 10,549,046	\$ 10,557,831	\$ 9,956,574	\$ 9,398,840
685,115	653,218	654,416	647,233	647,130	630,944
9,002	11,905	12,308	10,261	8,827	10,131
71	497	480	1,212	313	665
116,133	105,066	111,280	115,219	119,076	155,498
11,157,654	10,871,669	10,652,830	10,860,366	11,230,111	12,500,062
5,975	2,006	6,737	(25,606)	6,392	(53)
25,534	29,911	50,251	27,839	33,068	34,496
72,435	131,384	74,642	112,951	51,591	54,812
492,593	525,729	507,763	687,609	745,602	662,070
24,114,734	23,633,652	22,619,753	22,994,915	22,798,684	23,447,465
886,172	869,266	844,854	884,342	886,309	883,953
6,893,120	6,673,331	6,419,231	6,351,934	6,363,447	6,525,986
913,667	833,441	831,495	856,133	934,767	832,855
1,475,500	1,558,694	1,350,588	1,406,509	1,627,620	1,758,410
13,037,667	12,761,134	12,447,706	12,162,029	12,320,259	11,627,776
2,474	—	34	8	—	1
29	—	—	—	—	—
246	—	—	—	—	—
690,269	714,550	852,832	963,001	1,115,457	1,253,100
37,384	1,354	—	—	—	—
292,521	285,627	256,221	216,017	212,483	242,497
166,000	166,672	187,123	189,920	208,518	225,858
755	831	1,545	920	606	1,552
1,231	2,260	4,075	2,423	2,074	437
—	—	—	—	—	42
24,397,035	23,867,160	23,195,704	23,033,236	23,671,540	23,352,467
(282,301)	(233,508)	(575,951)	(38,321)	(872,856)	94,998
14,782	1,819	1,400	712	1,776	6,300
193,800	129,465	—	—	—	—
—	108,930	995,555	441,690	163,145	312,960
—	(121,020)	(1,177,908)	(486,904)	(168,589)	(351,599)
17,810	18,622	195,638	48,276	7,944	40,468
18,394	11,137	13,867	19,310	16,864	14,703
310,842	285,468	304,688	312,595	300,699	255,959
(6,010)	(9,547)	(12,763)	(21,846)	(144)	—
549,618	424,874	320,477	313,833	321,695	278,791
267,317	191,366	(255,474)	275,512	(551,161)	373,789
(707)	4,928	153	(4,402)	4,135	(2,389)
\$ 266,610	\$ 196,294	\$ (255,321)	\$ 271,110	\$ (547,026)	\$ 371,400
1.96 %	1.99 %	2.02 %	1.85 %	1.89 %	2.14 %

**STATE OF MISSOURI
REVENUE BASE - TAXABLE SALES BY INDUSTRY
FISCAL YEARS 2011-2020**

Taxable Sales by Industry

	2020	2019	2018*	2017	2016
Agricultural/Forestry, Fishing, and Other	\$ 255,902,100	\$ 160,462,181	\$ 243,431,996	\$ 259,105,220	\$ 245,772,867
Mining	303,401,444	353,489,366	453,466,663	110,484,032	106,659,795
Construction	712,675,722	998,174,516	801,058,193	1,788,629,305	1,677,123,560
Manufacturing	2,541,840,495	3,395,360,423	4,543,245,262	4,758,144,850	4,686,174,181
Transportation and Public Utilities	4,965,281,719	6,704,044,793	7,431,439,993	7,991,327,737	7,941,221,199
Wholesale Trade	5,417,878,906	8,580,382,365	37,375,445,863	9,478,033,276	9,258,220,896
Retail Trade	43,584,455,906	44,832,734,671	26,306,855,209	52,013,596,266	50,710,170,965
Finance, Insurance, and Real Estate	1,350,810,033	1,700,974,266	2,244,925,706	675,498,078	639,535,606
Services	19,466,475,589	14,558,550,695	8,557,460,947	10,958,489,216	10,508,298,419
State and Local Government	215,399,261	229,536,272	248,500,694	137,361,580	130,923,934
Non-Classifiable	—	—	—	13,251,530	12,784,255
Total Taxable Sales	\$ 78,814,121,175	\$ 81,513,709,548	\$ 88,205,830,526	\$ 88,183,921,090	\$ 85,916,885,677
Direct Sales Tax Rate	4.225 %	4.225 %	4.225 %	4.225 %	4.225 %

Continues Below

Taxable Sales by Industry

	2015	2014	2013	2012	2011
Agricultural/Forestry, Fishing, and Other	\$ 240,000,494	\$ 236,474,690	\$ 215,327,746	\$ 221,013,601	\$ 201,234,995
Mining	87,523,595	76,102,321	72,364,854	74,803,209	73,001,501
Construction	950,357,972	903,053,231	837,805,800	861,403,612	794,578,753
Manufacturing	4,512,551,497	4,452,723,181	4,122,180,876	3,761,027,682	2,916,005,779
Transportation and Public Utilities	8,150,393,880	8,296,512,631	7,865,266,716	7,836,415,362	8,377,819,035
Wholesale Trade	8,772,153,165	8,355,874,187	8,201,088,643	8,205,030,046	7,636,707,697
Retail Trade	48,945,156,057	46,883,720,342	45,955,834,897	45,578,697,317	43,451,150,211
Finance, Insurance, and Real Estate	459,394,721	428,174,408	555,096,635	577,095,000	573,590,035
Services	10,167,703,650	9,615,517,898	9,242,131,446	9,239,885,195	8,712,983,898
State and Local Government	149,553,253	196,281,904	164,729,390	167,737,492	150,984,890
Non-Classifiable	12,193,479	13,389,207	19,041,853	15,869,773	13,130,346
Total Taxable Sales	\$ 82,446,981,763	\$ 79,457,824,000	\$ 77,250,868,856	\$ 76,538,978,289	\$ 72,901,187,140
Direct Sales Tax Rate	4.225 %	4.225 %	4.225 %	4.225 %	4.225 %

Source: Missouri Department of Revenue

* During fiscal year 2018 the State replaced the Standard Industrial Classification System with the more consistent North American Industry Classification System to classify revenues.

**STATE OF MISSOURI
REVENUE BASE - PERSONAL INCOME BY INDUSTRY
CALENDAR YEARS 2010-2019**

**Personal Income by Industry
(In Thousands of Dollars)**

	2019	2018	2017	2016	2015
Farm Earnings	\$ 1,291,799	\$ 266,645	\$ 1,062,184	\$ 829,415	\$ 722,021
Agricultural/Forestry, Fishing, and Other	490,883	482,308	424,552	457,108	451,862
Mining	393,973	336,767	241,988	320,915	345,512
Construction/Utilities	15,021,227	14,235,375	13,819,650	12,748,129	11,973,872
Manufacturing	23,566,152	22,730,105	21,229,515	20,542,795	20,483,723
Transportation and Public Utilities	8,098,772	7,511,308	7,189,504	6,957,284	6,937,566
Wholesale Trade	11,548,530	11,056,910	10,826,692	10,831,422	11,063,357
Retail Trade	12,396,283	11,993,104	11,749,093	11,785,062	11,618,585
Finance, Insurance, and Real Estate	18,236,762	19,493,630	17,761,199	15,456,673	15,873,119
Services	90,210,784	86,806,984	82,115,017	78,239,644	77,566,750
Federal, Civilian	6,180,879	6,078,280	5,843,242	5,677,270	5,566,826
Military	2,120,915	2,000,240	1,912,463	1,879,387	1,889,251
State and Local Government	23,209,704	22,440,186	22,264,323	22,256,414	21,860,748
Total Personal Income	\$ 212,766,663	\$ 205,431,842	\$ 196,439,422	\$ 187,981,518	\$ 186,353,192
Total Direct Personal Income Tax Rate	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %

Continues Below

**Personal Income by Industry
(In Thousands of Dollars)**

	2014	2013	2012	2011	2010
Farm Earnings	\$ 3,786,857	\$ 1,626,591	\$ 1,257,121	\$ 2,321,629	\$ 1,523,983
Agricultural/Forestry, Fishing, and Other	394,686	397,546	319,736	297,657	333,875
Mining	450,247	531,506	533,997	504,777	395,522
Construction/Utilities	12,039,804	11,722,352	11,021,154	10,551,329	10,588,278
Manufacturing	19,405,898	18,638,481	18,223,989	17,303,819	16,746,171
Transportation and Public Utilities	6,632,242	6,641,733	6,329,830	5,957,783	5,732,126
Wholesale Trade	10,168,424	9,614,681	9,401,253	8,969,791	8,721,745
Retail Trade	11,353,713	11,045,743	10,981,844	10,654,925	10,506,522
Finance, Insurance, and Real Estate	14,637,085	13,981,286	13,577,510	12,587,314	12,244,442
Services	75,021,866	73,357,863	70,695,009	67,723,434	65,813,475
Federal, Civilian	5,370,947	5,170,204	5,326,901	5,399,812	5,440,528
Military	1,906,989	2,165,907	2,087,494	2,151,087	2,185,296
State and Local Government	21,611,208	21,013,029	20,951,836	20,783,859	21,026,890
Total Personal Income	\$ 182,779,966	\$ 175,906,922	\$ 170,707,674	\$ 165,207,216	\$ 161,258,853
Total Direct Personal Income Tax Rate	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %

Source: Bureau of Economic Analysis

**STATE OF MISSOURI
PERSONAL INCOME TAX REVENUE
FISCAL YEARS 2010-2019**

Personal Income Tax Revenue	2020	2019	2018	2017	2016
Personal Income					
Tax Revenue	\$ 6,948,385,189	\$ 7,654,451,494	\$ 7,737,588,498	\$ 7,331,004,490	\$ 7,182,257,124
Personal Income					
(Federal AGI)	\$294,938,339,311	\$314,827,907,242	\$304,938,141,965	\$308,516,717,209	\$295,120,344,327
Taxable Income	\$228,600,967,718	\$235,907,363,855	\$228,943,859,159	\$233,037,149,447	\$223,319,685,253
Average Effective Rate:					
Federal Adjusted Gross	2.36%	2.43%	2.54%	2.38%	2.43%
Taxable Income	3.04%	3.24%	3.38%	3.15%	3.22%

Continues Below

Personal Income Tax Revenue	2015	2014	2013	2012	2011
Personal Income					
Tax Revenue	\$ 6,904,280,506	\$ 6,421,723,597	\$ 6,374,093,816	\$ 5,851,270,707	\$ 5,641,812,271
Personal Income					
(Federal AGI)	\$272,999,790,569	\$286,579,465,435	\$238,522,413,855	\$232,336,289,876	\$206,107,657,668
Taxable Income	\$204,984,460,785	\$215,915,208,076	\$176,397,991,056	\$170,827,410,945	\$147,407,200,244
Average Effective Rate:					
Federal Adjusted Gross	2.53%	2.24%	2.67%	2.52%	2.74%
Taxable Income	3.37%	2.97%	3.61%	3.43%	3.83%

Note: Article X, Sections 16 through 24 of the Missouri Constitution establishes a revenue limit for Missouri State Government. When total revenues exceed the limit, tax refunds are generated.

Source: Missouri Department of Revenue

**STATE OF MISSOURI
PERSONAL INCOME TAX RATES
FISCAL YEARS 2011-2020**

**Ranges of Tax Rates
on the Portion of
Taxable Income
(In Thousands)**

***In dollar amounts**

	2020			2019			2018			2017*		
Tax Rate	\$ —	plus	1.5%	\$ —	plus	1.5%	\$ —	plus	1.5%	\$ —	plus	1.5%
Income Levels			107-1,073			105-1,053			103-1,028			101-1,008
Tax Rate	16	plus	2.0%	16	plus	2.0%	16	plus	2.0%	15	plus	2.0%
Income Levels			1,074-2,146			1,054-2,106			1,029-2,056			1,009-2,016
Tax Rate	37	plus	2.5%	37	plus	2.5%	36	plus	2.5%	35	plus	2.5%
Income Levels			2,147-3,219			2,107-3,159			2,057-3,084			2,017-3,024
Tax Rate	64	plus	3.0%	64	plus	3.0%	62	plus	3.0%	60	plus	3.0%
Income Levels			3,220-4,292			3,160-4,212			3,085-4,113			3,025-4,032
Tax Rate	96	plus	3.5%	96	plus	3.5%	93	plus	3.5%	90	plus	3.5%
Income Levels			4,293-5,365			4,213-5,265			4,114-5,141			4,033-5,040
Tax Rate	134	plus	4.0%	134	plus	4.0%	129	plus	4.0%	125	plus	4.0%
Income Levels			5,366-6,438			5,266-6,318			5,142-6,169			5,041-6,048
Tax Rate	177	plus	4.5%	177	plus	4.5%	170	plus	4.5%	165	plus	4.5%
Income Levels			6,439-7,511			6,319-7,371			6,170-7,197			6,049-7,056
Tax Rate	225	plus	5.0%	225	plus	5.0%	216	plus	5.0%	210	plus	5.0%
Income Levels			7,512-8,584			7,372-8,424			7,198-8,225			7,057-8,064
Tax Rate	279	plus	5.4%	279	plus	5.4%	267	plus	5.5%	260	plus	5.5%
Income Levels			8,584+			8,424+			8,226-9,253			8,065-9,072
Tax Rate	—	plus	—%	—	plus	—%	324	plus	5.9%	315	plus	6.0%
Income Levels			—			—			9,253+			9,072+

Continues Below

**Ranges of Tax Rates
on the Portion of
Taxable Income
(In Thousands of Dollars)**

	2016	2015	2014	2013	2012	2011
Tax Rate	1.5 %	1.5 %	1.5 %	1.5 %	1.5 %	1.5 %
Income Levels	1.1-2	1.1-2	1.1-2	1.1-2	1.1-2	1.1-2
Tax Rate	2.0 %	2.0 %	2.0 %	2.0 %	2.0 %	2.0 %
Income Levels	2.1-3	2.1-3	2.1-3	2.1-3	2.1-3	2.1-3
Tax Rate	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %
Income Levels	3.1-4	3.1-4	3.1-4	3.1-4	3.1-4	3.1-4
Tax Rate	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %
Income Levels	4.1-5	4.1-5	4.1-5	4.1-5	4.1-5	4.1-5
Tax Rate	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %
Income Levels	5.1-6	5.1-6	5.1-6	5.1-6	5.1-6	5.1-6
Tax Rate	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %
Income Levels	6.1-7	6.1-7	6.1-7	6.1-7	6.1-7	6.1-7
Tax Rate	4.5 %	4.5 %	4.5 %	4.5 %	4.5 %	4.5 %
Income Levels	7.1-8	7.1-8	7.1-8	7.1-8	7.1-8	7.1-8
Tax Rate	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %
Income Levels	8.1-9	8.1-9	8.1-9	8.1-9	8.1-9	8.1-9
Tax Rate	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %
Income Levels	9.1+	9.1+	9.1+	9.1+	9.1+	9.1+

Note: Article X, Sections 16 through 24 of the Missouri Constitution establishes a revenue limit for Missouri State Government. When total revenues exceed the limit, tax refunds are generated

Source: Missouri Department of Revenue

*The tax rate table changed in 2017 due to new legislation on how the rates were to be calculated.

**STATE OF MISSOURI
REVENUE PAYERS BY INDUSTRY
FISCAL YEARS 2011-2020**

Sales Tax	2020	%	2019	%	2018*	%
Agricultural	\$ 10,811,864	0.33 %	\$ 6,779,527	0.20 %	\$ 10,285,002	0.28 %
Mining	12,818,711	0.39 %	14,934,926	0.43 %	19,158,966	0.51 %
Construction	30,110,549	0.90 %	42,172,873	1.23 %	33,955,810	0.91 %
Manufacturing	107,392,761	3.23 %	143,453,978	4.16 %	191,952,112	5.15 %
Transportation & Utilities	209,783,153	6.30 %	283,245,892	8.22 %	313,978,340	8.43 %
Wholesale Trade	228,905,384	6.87 %	362,521,155	10.53 %	1,579,112,588	42.37 %
Retail Trade	1,841,443,262	55.30 %	1,894,183,040	55.00 %	1,111,464,633	29.82 %
Finance, Insurance, & Real Estate	57,071,724	1.71 %	71,866,163	2.09 %	94,848,111	2.55 %
Services	822,458,597	24.70 %	615,098,767	17.86 %	361,552,725	9.70 %
Government	9,100,619	0.27 %	9,697,907	0.28 %	10,499,154	0.28 %
Non-Classifiable	—	— %	—	— %	—	— %
Total	\$ 3,329,896,624	100.00 %	\$ 3,443,954,228	100.00 %	\$ 3,726,807,441	100.00 %

	2017	%	2016	%	2015	%
Agricultural	\$ 10,947,196	0.29 %	\$ 10,383,904	0.36 %	\$ 10,140,021	0.29 %
Mining	4,667,950	0.12 %	4,506,376	0.16 %	3,697,872	0.11 %
Construction	75,569,588	2.03 %	37,780,540	1.31 %	40,152,624	1.15 %
Manufacturing	201,031,620	5.40 %	192,230,237	6.67 %	190,655,301	5.47 %
Transportation & Utilities	337,633,597	9.06 %	330,960,635	11.49 %	344,354,141	9.89 %
Wholesale Trade	400,446,906	10.75 %	261,477,270	9.07 %	370,623,471	10.64 %
Retail Trade	2,197,574,442	58.98 %	1,568,702,724	54.44 %	2,067,932,843	59.37 %
Finance, Insurance, & Real Estate	28,539,794	0.77 %	25,446,129	0.88 %	19,409,427	0.56 %
Services	462,996,169	12.43 %	443,975,608	15.41 %	429,585,479	12.33 %
Government	5,803,527	0.16 %	5,531,536	0.19 %	6,318,625	0.18 %
Non-Classifiable	559,877	0.01 %	540,135	0.02 %	515,174	0.01 %
Total	\$ 3,725,770,666	100.00 %	\$ 2,881,535,094	100.00 %	\$ 3,483,384,978	100.00 %

	2014	%	2013	%	2012	%
Agricultural	\$ 9,991,056	0.30 %	\$ 9,097,597	0.28 %	\$ 9,337,825	0.29 %
Mining	3,215,323	0.09 %	3,057,415	0.09 %	3,160,435	0.10 %
Construction	38,153,999	1.14 %	35,397,295	1.08 %	36,394,303	1.13 %
Manufacturing	188,127,554	5.60 %	174,162,142	5.34 %	158,903,420	4.91 %
Transportation & Utilities	350,527,659	10.44 %	332,307,519	10.18 %	331,088,549	10.24 %
Wholesale Trade	353,035,684	10.52 %	346,495,995	10.62 %	346,662,519	10.72 %
Retail Trade	1,980,837,184	59.00 %	1,941,634,024	59.49 %	1,925,699,962	59.55 %
Finance, Insurance, & Real Estate	18,090,369	0.54 %	23,452,833	0.72 %	24,382,264	0.75 %
Services	406,255,631	12.10 %	390,480,054	11.96 %	390,385,149	12.07 %
Government	8,292,910	0.25 %	6,959,817	0.21 %	7,086,909	0.22 %
Non-Classifiable	565,694	0.02 %	804,518	0.03 %	670,498	0.02 %
Total	\$ 3,357,093,063	100.00 %	\$ 3,263,849,209	100.00 %	\$ 3,233,771,833	100.00 %

	2011	%
Agricultural	\$ 8,502,179	0.27 %
Mining	3,084,313	0.10 %
Construction	33,570,952	1.09 %
Manufacturing	123,201,244	4.00 %
Transportation & Utilities	353,962,854	11.49 %
Wholesale Trade	322,650,900	10.48 %
Retail Trade	1,835,811,096	59.60 %
Finance, Insurance, & Real Estate	24,234,179	0.79 %
Services	368,123,570	11.95 %
Government	6,379,112	0.21 %
Non-Classifiable	554,757	0.02 %
Total	\$ 3,080,075,156	100.00 %

Source: Missouri Department of Revenue

* During fiscal year 2018 the State replaced the Standard Industrial Classification System with the more consistent North American Industry Classification System to classify revenues.

**STATE OF MISSOURI
PERSONAL INCOME TAX FILERS/LIABILITY
FISCAL YEARS 2011 AND 2020**

Personal Income*

2020				
	Number of Filers	% of Total	Personal Income Tax Liability	% of Total
\$50,000 and under	2,803,426	69.50 %	\$ 992,978,129	16.90 %
\$50,000 - \$100,000	857,188	21.25 %	1,680,963,742	28.60 %
\$100,000 - \$250,000	289,015	7.17 %	1,374,309,754	23.38 %
\$250,000 - \$1,000,000	67,113	1.66 %	852,549,140	14.51 %
\$1,000,000 and over	16,931	0.42 %	976,246,977	16.61 %
Total	4,033,673	100.00 %	\$ 5,877,047,742	100.00 %

2011				
	Number of Filers	% of Total	Personal Income Tax Liability	% of Total
\$50,000 and under	3,335,433	77.33 %	\$ 1,326,683,118	25.99 %
\$50,000 - \$100,000	725,133	16.81 %	1,440,565,487	28.22 %
\$100,000 - \$250,000	195,951	4.54 %	937,767,204	18.37 %
\$250,000 - \$1,000,000	46,320	1.08 %	650,241,336	12.75 %
\$1,000,000 and over	10,398	0.24 %	748,681,711	14.67 %
Total	4,313,235	100.00 %	\$ 5,103,938,856	100.00 %

*Federal Adjusted Gross Income

Note: Due to confidentiality issues, the names of the ten largest revenue payers are not available.
The categories presented are intended to provide alternative information regarding the sources of the State's revenue.

Source: Missouri Department of Revenue

STATE OF MISSOURI
RATIOS OF OUTSTANDING DEBT
FISCAL YEARS 2011-2020
(In Thousands of Dollars Except Per Capita)

	2020	2019*	2018	2017
Governmental Activities				
General Obligation Bonds	\$ 44,530	\$ 66,120	\$ 104,695	\$ 154,830
Other Bonds	2,464,135	2,523,955	2,807,240	2,943,825
Leasehold Revenue Bonds	22,505	24,170	25,775	27,310
Certificates of Participation	—	—	13,525	26,770
Financed Purchases	22,759	30,748	24,848	—
Capital Leases	19,558	21,425	15,812	45,736
Total Governmental Activities	\$ 2,573,487	\$ 2,666,418	\$ 2,991,895	\$ 3,198,471
Business-Type Activities				
Financed Purchases	\$ —	\$ 2	\$ —	\$ —
Capital Leases	—	—	—	128
Total Business-Type Activities	\$ —	\$ 2	\$ —	\$ 128
Total Primary Government	\$ 2,573,487	\$ 2,666,420	\$ 2,991,895	\$ 3,198,599
Personal Income	\$ 298,620,000	\$ 285,704,000	\$ 266,920,797	\$ 261,547,770
Debt as a Percentage of Personal Income ¹	0.9 %	0.9 %	1.1 %	1.2 %
Debt Per Capita ¹	\$ 419	\$ 441	\$ 489	\$ 526
Legal Debt Margin Calculation for Fiscal Year 2020:				
General Obligation Bonds Authorized (Legislative Debt Limit)	\$ 1,726,395			
Unforeseen Emergency or Casual Deficiency	1,000			
Less: General Obligation Issued	(1,489,494)			
Legal Debt Margin	<u>\$ 237,901</u>			
Legal Debt Margin Summary by Fiscal Year:				
Legislative Debt Limit	\$ 1,726,395	\$ 1,726,395	\$ 1,726,395	\$ 1,726,395
Total Net Debt Applicable to Limit	(1,488,494)	(1,488,494)	(1,488,494)	(1,488,494)
Legal Debt Margin	<u>\$ 237,901</u>	<u>\$ 237,901</u>	<u>\$ 237,901</u>	<u>\$ 237,901</u>
Legal Debt Margin to Debt Limit Ratio	13.78 %	13.78 %	13.78 %	13.78 %

¹ These ratios are calculated using personal income and population for the calendar year.
See *Demographic Indicators* for personal income and population data.

*Fiscal year 2019 amounts have been restated.

2016	2015	2014	2013	2012	2011
\$ 208,880	\$ 266,275	\$ 323,395	\$ 378,150	\$ 432,765	\$ 487,090
3,207,400	3,226,430	3,303,700	3,562,775	3,735,920	3,880,975
28,770	30,170	31,515	32,995	32,780	33,880
39,770	52,560	65,160	76,910	76,910	76,910
—	—	—	—	—	—
61,846	51,729	66,270	75,535	78,455	103,543
<u>\$ 3,546,666</u>	<u>\$ 3,627,164</u>	<u>\$ 3,790,040</u>	<u>\$ 4,126,365</u>	<u>\$ 4,356,830</u>	<u>\$ 4,582,398</u>

\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
304	477	215	284	356	66
<u>\$ 304</u>	<u>\$ 477</u>	<u>\$ 215</u>	<u>\$ 284</u>	<u>\$ 356</u>	<u>\$ 66</u>

<u>\$ 3,546,970</u>	<u>\$ 3,627,641</u>	<u>\$ 3,790,255</u>	<u>\$ 4,126,649</u>	<u>\$ 4,357,186</u>	<u>\$ 4,582,464</u>
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\$ 257,338,334	\$ 252,482,438	\$ 245,771,389	\$ 235,153,679	\$ 228,218,407	\$ 218,778,293
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1.4 %	1.4 %	1.5 %	1.8 %	1.9 %	2.1 %
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\$ 583	\$ 598	\$ 627	\$ 685	\$ 725	\$ 764
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\$ 1,726,395	\$ 1,726,395	\$ 1,726,395	\$ 1,726,395	\$ 1,726,395	\$ 1,726,395
(1,488,494)	(1,488,494)	(1,488,494)	(1,488,494)	(1,488,494)	(1,488,494)
<u>\$ 237,901</u>	<u>\$ 237,901</u>	<u>\$ 237,901</u>	<u>\$ 237,901</u>	<u>\$ 237,901</u>	<u>\$ 237,901</u>
13.78 %	13.78 %	13.78 %	13.78 %	13.78 %	13.78 %

**STATE OF MISSOURI
PLEDGED REVENUE COVERAGE
FISCAL YEARS 2011-2020
(In Thousands of Dollars)**

Fiscal Year	Gross Revenues ¹	Less: Operating Expenses ²	Net Available Revenues	Debt Service		Coverage ³
				Principal	Interest	
Missouri Road Fund						
2020	\$ 2,022,185	\$ 395,583	\$ 1,626,602	\$ 177,764	\$ 141,069	5.1
2019	1,955,445	389,546	1,565,899	209,355	80,032	5.4
2018	2,000,651	383,969	1,616,682	200,185	89,422	5.6
2017	1,852,570	388,116	1,464,454	190,770	103,917	5.0
2016	1,831,126	372,800	1,458,326	168,470	111,751	5.2
2015	1,721,615	373,739	1,347,876	169,550	114,878	4.7
2014	1,773,033	348,537	1,424,496	162,050	130,641	4.9
2013	1,822,318	333,327	1,488,991	153,525	135,511	5.2
2012	1,761,382	342,240	1,419,142	133,190	140,202	5.2
2011	2,237,700	305,649	1,932,051	137,015	146,326	6.8

N/A = not available

¹ Revenues for Missouri Road Fund consist of a portion of the taxes and fees received by the State from the motor fuel tax, sales tax on motor vehicles, use tax on motor vehicles, revenue derived from motorists for their usage of the highways of the State, federal grants, and bond proceeds.

² Operating Expenses do not include depreciation/amortization.

³ Coverage equals net available revenue divided by debt service.

Source: Missouri Department of Transportation

**STATE OF MISSOURI
DEMOGRAPHIC INDICATORS
CALENDAR YEARS 2010-2019**

	2019	2018	2017	2016	2015
Population					
Missouri (In Thousands)	6,137	6,043	6,114	6,093	6,084
Change	0.3 %	0.3 %	0.4 %	0.1 %	0.3 %
National (In Thousands)	328,240	327,167	325,719	323,128	321,419
Change	0.5 %	0.6 %	0.7 %	0.5 %	0.8 %
Total Personal Income					
Missouri					
(In Thousands of Dollars)	\$ 298,620,000	\$ 285,704,000	\$ 266,920,797	\$ 261,547,770	\$ 257,338,334
Change	4.5 %	6.6 %	2.1 %	1.6 %	1.9 %
National					
(In Thousands of Dollars)	\$ 18,542,262,000	\$ 17,572,929,000	\$ 16,413,550,863	\$ 15,912,777,000	\$ 15,463,981,000
Change	5.5 %	6.6 %	3.1 %	2.9 %	5.3 %
Per Capita Personal Income					
Missouri	\$ 49,589	\$ 46,635	\$ 43,661	\$ 42,926	\$ 42,300
Change	6.3 %	6.4 %	1.7 %	1.5 %	1.6 %
National	\$ 56,663	\$ 53,712	\$ 50,392	\$ 49,246	\$ 48,112
Change	5.5 %	6.2 %	2.3 %	2.4 %	4.5 %
Resident Civilian Labor Force and Employment					
Civilian Labor Force					
(In Thousands)	3,083	3,052	3,051	3,112	3,114
Employed (In Thousands)	2,982	2,955	2,936	2,971	2,958
Unemployed (In Thousands)	102	98	115	141	156
Unemployment Rate	3.3 %	3.2 %	3.8 %	4.5 %	5.0 %
National Unemployment Rate	3.7 %	3.9 %	4.4 %	4.9 %	5.3 %

Continues Below

	2014	2013	2012	2011	2010
Population					
Missouri (In Thousands)	6,064	6,044	6,022	6,011	5,996
Change	0.3 %	0.4 %	0.2 %	0.3 %	0.6 %
National (In Thousands)	318,857	316,129	313,914	311,592	309,330
Change	0.9 %	0.7 %	0.7 %	0.7 %	0.8 %
Total Personal Income					
Missouri					
(In Thousands of Dollars)	\$ 252,482,438	\$ 245,771,389	\$ 235,153,679	\$ 228,218,407	\$ 218,778,293
Change	2.7 %	4.5 %	3.0 %	4.3 %	1.3 %
National					
(In Thousands of Dollars)	\$ 14,683,147,000	\$ 14,151,427,000	\$ 13,401,868,693	\$ 12,949,905,000	\$ 12,308,496,000
Change	3.8 %	5.6 %	3.5 %	5.2 %	3.3 %
Per Capita Personal Income					
Missouri	\$ 41,639	\$ 40,663	\$ 39,049	\$ 37,969	\$ 36,406
Change	2.4 %	4.1 %	2.8 %	4.3 %	0.4 %
National	\$ 46,049	\$ 44,765	\$ 42,693	\$ 41,560	\$ 39,791
Change	2.9 %	4.9 %	2.7 %	4.4 %	2.4 %
Resident Civilian Labor Force and Employment					
Civilian Labor Force					
(In Thousands)	3,058	3,018	2,993	3,022	3,053
Employed (In Thousands)	2,871	2,821	2,785	2,767	2,767
Unemployed (In Thousands)	187	197	207	255	286
Unemployment Rate	6.1 %	6.5 %	6.9 %	8.4 %	9.4 %
National Unemployment Rate	6.2 %	7.4 %	8.1 %	8.9 %	9.6 %

Sources: Bureau of Economic Analysis, Missouri Economic Research and Information Center, Bureau of Labor Statistics

**STATE OF MISSOURI
ECONOMIC INDICATORS
CALENDAR YEARS 2010-2019**

	2019-20	2018-19	2017-18	2016-17	2015-16
School Enrollment (In Thousands)					
Elementary and Secondary Education	880	881	884	884	885
Higher Education - Private Institutions	84	87	87	92	93
Total Enrollment (In thousands)	964	968	971	976	978
% Change from Prior Year	(0.4)%	(0.3)%	(0.5)%	(0.2)%	(0.3)%
Higher Education					
Public Community Colleges					
Number of Campuses	22	22	19	19	19
Number of Students (FTE*)	50,928	52,927	55,418	57,568	57,247
State Technical College					
Number of Campuses	1	1	1	1	1
Number of Students (FTE)	1,710	1,467	1,242	1,226	1,273
State Colleges/Universities					
Number of Campuses	14	14	14	14	14
Number of Students (FTE)	108,651	112,020	115,374	119,127	121,827
				Continues Below	
	2014-15	2013-14	2012-13	2011-12	2010-11
School Enrollment (In Thousands)					
Elementary and Secondary Education	886	888	888	886	890
Higher Education - Private Institutions	95	90	91	98	95
Total Enrollment	981	978	979	984	985
% Change from Prior Year	0.3 %	(0.1)%	(0.5)%	(0.1)%	0.0 %
Higher Education					
Public Community Colleges					
Number of Campuses	19	19	19	19	19
Number of Students (FTE*)	61,671	65,773	67,721	70,964	70,320
State Technical College					
Number of Campuses	1	1	1	1	1
Number of Students (FTE)	1,276	1,325	1,236	1,161	1,133
State Colleges/Universities					
Number of Campuses	14	14	14	14	14
Number of Students (FTE)	121,358	118,669	118,055	117,609	114,655

*FTE is Full-Time Equivalent.

Sources: Missouri Department of Elementary and Secondary Education and Missouri Department of Higher Education and Workforce Development.

**STATE OF MISSOURI
PRINCIPAL EMPLOYERS
CALENDAR YEARS 2010 AND 2019**

2019

Employer	Number of Employees	Percent of Total State Employment
State of Missouri ¹	53,000	1.78%
Wal-Mart Associates, Inc.	40,000	1.34%
Mercy Health Systems	25,000 - 30,000	0.84% - 1.01%
University of Missouri	20,000 - 25,000	0.67% - 0.84%
Washington University	15,000 - 20,000	0.50% - 0.67%
U.S. Post Office	10,000 - 15,000	0.34% - 0.50%
Boeing Corporation	10,000 - 15,000	0.34% - 0.50%
Cerner Corporation	10,000 - 15,000	0.34% - 0.50%
Department of Veterans Affairs	10,000 - 15,000	0.34% - 0.50%
Barnes-Jewish Hospitals	10,000 - 15,000	0.34% - 0.50%
Lester E Cox Medical Centers	7,500 - 10,000	0.25% - 0.34%
Total	210,500 - 253,000	7.06% - 8.49%
Total Missouri Employment		2,981,688

2010

Employer	Number of Employees	Percent of Total State Employment
State of Missouri ¹	60,000	2.20%
Wal-Mart Associates, Inc.	40,000-45,000	1.47% - 1.65%
University of Missouri	20,000 - 25,000	0.73% - 0.92%
U.S. Post Office	15,000 - 17,500	0.55% - 0.64%
Washington University	15,000 - 17,500	0.55% - 0.64%
Boeing Corporation	12,500 - 15,000	0.46% - 0.55%
U.S. Department of Defense	7,500 - 10,000	0.28% - 0.37%
Barnes-Jewish Hospitals	7,500 - 10,000	0.28% - 0.37%
Schnuck Markets, Inc.	7,500 - 10,000	0.28% - 0.37%
City of St. Louis	7,500 - 10,000	0.28% - 0.37%
Department of Veterans Affairs	7,500 - 10,000	0.28% - 0.37%
Total	200,000 - 230,000	7.34% - 8.44%
Total Missouri Employment		2,725,527

All figures are based on a calendar-year average.

¹Number of state employees includes only full-time personnel and does not include college or university employees.

Sources: Missouri Economic Research and Information Center, State of Missouri CAFR-Fiscal Year 2011, State Employee Headcount report

**STATE OF MISSOURI
STATE EMPLOYEES BY FUNCTION
FISCAL YEARS 2011-2020
FULL-TIME EQUIVALENTS***

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Government										
Legislature	644	652	665	663	670	667	671	670	683	703
Judiciary	3,383	3,430	3,551	3,558	3,543	3,519	3,530	3,470	3,369	3,393
Public Defender	606	605	578	579	577	573	575	565	595	578
Governor	32	33	30	18	21	22	23	26	28	32
Lt. Governor	17	8	7	6	7	6	5	5	6	6
Secretary of State	217	223	220	217	235	233	228	244	244	253
State Auditor	106	116	111	109	108	113	113	111	116	116
State Treasurer	44	46	46	46	45	46	49	48	49	50
Attorney General	370	347	351	351	359	373	376	363	350	371
Office of Administration	1,775	1,846	1,859	1,907	1,881	1,871	1,933	2,132	2,161	2,139
Revenue	1,311	1,297	1,283	1,289	1,283	1,288	1,347	1,344	1,364	1,383
Total General										
Government	<u>8,505</u>	<u>8,603</u>	<u>8,701</u>	<u>8,743</u>	<u>8,729</u>	<u>8,711</u>	<u>8,850</u>	<u>8,978</u>	<u>8,965</u>	<u>9,024</u>
Education										
Elementary and Secondary										
Education	2,283	2,512	2,620	2,555	2,663	2,639	2,678	2,631	2,714	2,635
Higher Education and Workforce Development	306	58	56	55	57	57	57	64	61	65
Total Education	<u>2,589</u>	<u>2,570</u>	<u>2,676</u>	<u>2,610</u>	<u>2,720</u>	<u>2,696</u>	<u>2,735</u>	<u>2,695</u>	<u>2,775</u>	<u>2,700</u>
Natural and Economic Resources										
Agriculture	412	431	483	476	495	495	464	456	467	535
Commerce and Insurance	937	744	733	762	770	765	762	759	755	744
Conservation	1,816	1,835	1,871	1,898	1,871	1,895	1,896	1,901	1,872	1,894
Economic Development Labor and Industrial Relations	643	657	701	742	796	827	881	967	998	987
Natural Resources	1,789	1,830	1,842	1,981	2,023	1,974	2,075	2,047	2,042	1,934
Total Natural and Economic Resources	<u>5,837</u>	<u>6,290</u>	<u>6,430</u>	<u>6,671</u>	<u>6,755</u>	<u>6,766</u>	<u>6,864</u>	<u>6,952</u>	<u>7,025</u>	<u>7,041</u>
Transportation and Law Enforcement										
Transportation	5,248	5,497	5,471	5,545	5,444	5,591	5,502	5,410	5,804	6,399
Public Safety	5,723	5,490	5,449	5,316	5,240	5,193	5,220	5,320	5,309	5,281
Total Transportation and Law Enforcement	<u>10,971</u>	<u>10,987</u>	<u>10,920</u>	<u>10,861</u>	<u>10,684</u>	<u>10,784</u>	<u>10,722</u>	<u>10,730</u>	<u>11,113</u>	<u>11,680</u>
Human Services										
Health and Senior Services	1,838	1,794	1,825	1,831	1,825	1,830	1,793	1,798	1,753	1,706
Mental Health	7,852	7,704	7,836	7,728	7,605	7,742	8,076	8,101	8,089	8,256
Social Services	6,492	6,537	6,670	6,735	6,952	7,147	7,145	7,244	7,371	7,562
Corrections	9,459	10,179	10,568	10,866	10,929	11,051	11,069	10,880	10,864	10,990
Total Human Services	<u>25,641</u>	<u>26,214</u>	<u>26,899</u>	<u>27,160</u>	<u>27,311</u>	<u>27,770</u>	<u>28,083</u>	<u>28,023</u>	<u>28,077</u>	<u>28,514</u>
State Total	<u>53,543</u>	<u>54,664</u>	<u>55,626</u>	<u>56,045</u>	<u>56,199</u>	<u>56,727</u>	<u>57,254</u>	<u>57,378</u>	<u>57,955</u>	<u>58,959</u>

*Based on a four quarter average.

Source: Office of Administration, Division of Accounting, Statewide Indirect Cost Allocation Plan

**STATE OF MISSOURI
OPERATING INDICATORS BY FUNCTION
FISCAL YEARS 2011-2020**

	2020	2019	2018	2017
General Government				
Individual Income Tax Returns Processed (In Thousands)	2,931	3,102	3,103	3,060
Sales and Use Tax Returns Processed (In Thousands)	797	765	694	707
Driver Licenses Processed (In Thousands)	1,105	1,324	1,183	1,487
Motor Vehicle Registrations Processed (In Thousands)	3,448	5,930	4,221	3,770
Audit Reports Issued	132	155	155	147
Statewide Court Filings (In Thousands)	1,861	1,902	1,923	2,098
Archives Website Hit				
Secretary of State Web Page (In Thousands)	26,029	24,998	29,498	28,714
Checks Issued (In Thousands)	1,302	1,332	1,537	1,592
Unclaimed Property Returned (In Thousands)	\$ 41,009	\$ 45,083	\$ 44,697	\$ 44,369
Education				
High School Drop Out Rate	1.5 %	2.2 %	2.4 %	2.4 %
Accredited Elementary and Secondary School Districts*	508	508	512	512
Clients Achieving Employment after Receiving Vocational Rehabilitation Services	55.4 %	53.1 %	56.2 %	60.1 %
Student Loan Recovery Rate	28.2 %	31.0 %	25.5 %	26.0 %
Scholarships/Grants Awarded to Eligible Missouri Residents (In Thousands)	\$ 134,414	\$ 128,967	\$ 121,753	\$ 129,623
Natural and Economic Resources				
Job Placement Rate of Unemployed Individuals that Registered on Great Hires Web Page**	68.6 %	70.7 %	71.6 %	64.9 %
Insurance Policies Filed Electronically	100.0 %	100.0 %	100.0 %	100.0 %
Initial Unemployment Claims (In Thousands)	828	184	217	239
International Export Certificates Issued	6,013	6,802	7,619	8,110
Hunting License Holders (In Thousands)	571	561	596	603
Visitors to Missouri State Parks and Historic Sites (In Thousands)	18,482	21,107	21,559	21,273
Transportation and Law Enforcement				
Methamphetamine Labs Seized	1	2	8	11
State - Licensed Fire Safety Inspections	10,477	13,543	17,903	18,459
Buildings Served by Missouri Capitol Police	72	72	71	71
Alcohol Licenses Issued	32,822	34,028	32,972	32,319
Missouri Major Roads Rated in Good Condition	91.1 %	91.5 %	91.6 %	90.0 %
Difference Between Awarded and Actual Transportation Construction Costs	(0.03)%	1.50 %	0.02 %	0.1 %
Human Services				
Medicaid Enrollees	939,919	858,077	971,143	983,835
Food Stamp Recipients	773,079	682,299	727,131	754,062
Doses of Vaccine Issued by Vaccines for Children Providers (In Thousands)	1,104	1,162	1,208	1,243
Incarcerated Offenders	24,035	28,172	31,726	32,537
Individuals Served in State Comprehensive Psychiatric Service Facilities	1,550	1,607	1,611	1,652

*Department of Elementary and Secondary Education presented no accreditation classifications to the Board of Education during fiscal year 2013. Charter schools are not included in the statistics.

** In Fiscal Year 2019 the web page changed from MissouriCareerSource to Great Hires.

Sources: State agencies

	2016		2015		2014		2013		2012		2011
	3,098		3,058		2,848		2,945		2,969		2,917
	707		705		703		730		760		773
	1,123		1,600		1,415		1,308		1,208		1,160
	3,993		4,479		4,215		4,050		3,905		3,828
	135		143		150		146		123		168
	2,370		2,624		2,652		2,685		2,565		2,525
	18,232		72,045		87,436		98,233		91,257		70,384
	1,697		1,550		1,363		1,722		1,971		2,216
\$	42,038	\$	41,720	\$	40,042	\$	39,509	\$	38,239	\$	36,373
	2.5 %		2.5 %		2.8 %		3.0 %		3.5 %		4.0 %
	518		507		507		—		506		510
	60.9 %		61.7 %		60.0 %		62.7 %		61.0 %		56.0 %
	23.3 %		26.4 %		31.2 %		34.2 %		36.5 %		30.0 %
\$	119,948	\$	111,342	\$	107,413	\$	104,265	\$	97,077	\$	91,146
	65.7 %		60.7 %		56.0 %		55.4 %		55.2 %		58.2 %
	99.7 %		99.5 %		99.4 %		99.4 %		99.5 %		96.0 %
	259		295		355		364		427		502
	6,773		7,926		6,453		7,819		7,821		6,301
	607		610		612		606		593		588
	19,205		18,568		17,468		18,093		17,846		16,363
	7		70		129		244		274		340
	19,459		13,434		15,348		15,680		15,177		11,487
	74		72		72		72		72		73
	31,404		31,400		30,743		30,723		30,498		29,960
	90.4 %		89.2 %		89.7 %		88.5 %		88.1 %		85.8 %
	1.1 %		0.6 %		0.8 %		0.5 %		0.2 %		(0.4)%
	982,776		944,257		825,974		868,226		889,159		897,306
	782,374		844,851		839,734		927,927		943,835		949,136
	1,226		1,174		1,192		1,385		1,354		1,420
	32,837		32,284		31,905		31,408		31,057		30,771
	1,683		1,628		1,649		1,694		1,716		2,170

**STATE OF MISSOURI
CAPITAL ASSET STATISTICS
BY FUNCTION
FISCAL YEARS 2011-2020**

	2020	2019	2018	2017	2016
General Government					
Parcels of Land	22	23	23	21	21
Land Improvements	70	70	70	61	61
Square Footage of Buildings	1,146,454	1,130,336	1,062,507	1,066,968	1,068,854
Equipment	43,881	41,941	41,961	39,396	36,159
Software	3,123	2,940	2,940	2,717	2,260
Education					
Parcels of Land	31	31	31	31	31
Land Improvements	55	55	55	55	56
Square Footage of Buildings	185,350	165,291	158,235	157,190	156,710
Equipment	5,096	4,211	4,212	4,249	4,357
Trademarks	1	1	1	1	1
Natural and Economic Resources					
Parcels of Land	892	885	888	880	847
Land Improvements	528	476	478	456	427
Temporary Easements	1	1	1	1	1
Square Footage of Buildings	547,595	561,296	583,682	582,846	582,847
Equipment	14,179	14,664	14,671	14,535	15,168
Software	7	318	96	91	80
State Parks and Historic Sites	91	91	91	91	88
State Conservation Areas	1,188	1,217	1,197	1,198	1,190
Transportation and Law Enforcement					
Parcels of Land	612	617	617	620	623
Land Improvements	498	495	495	486	476
Permanent Easements	751	751	719	674	638
Temporary Easements	602	602	593	542	654
Square Footage of Buildings	191,671	189,651	185,777	183,676	181,743
Equipment	72,492	72,773	72,869	72,030	67,114
Software	941	870	870	798	710
Miles of State Highway	33,838	33,838	33,859	33,856	33,873
State-Owned Bridges and Culverts	10,384	10,384	10,385	10,394	10,394
Highway Patrol Stations	9	9	9	9	9
Human Services					
Parcels of Land	71	80	80	81	81
Land Improvements	156	171	171	178	174
Square Footage of Buildings	843,670	862,583	920,530	916,936	917,901
Equipment	34,120	35,441	35,446	36,481	41,777
Software	100	89	89	86	82
Correctional Facilities	28	28	29	29	29

Source: State of Missouri capital asset records by agency.

2015	2014	2013	2012	2011
20	20	20	20	20
59	58	50	40	38
1,032,098	1,035,704	1,014,621	1,006,449	1,013,314
34,548	35,055	36,050	35,651	35,316
1,961	1,625	826	293	213
31	31	31	31	31
54	54	54	46	43
136,074	136,203	140,159	136,465	136,465
5,039	6,286	6,175	6,102	5,984
1	1	1	1	1
835	826	826	826	825
426	408	386	328	324
1	1	1	1	1
574,076	575,485	602,174	611,550	616,729
26,859	34,028	35,159	35,064	36,097
68	57	51	36	20
87	87	87	85	85
1,186	1,189	1,197	1,193	1,196
628	650	682	790	805
474	439	420	349	307
593	548	467	382	254
797	867	875	833	961
179,183	181,880	180,140	175,664	175,138
67,103	66,095	65,813	66,994	67,649
616	529	429	358	202
33,892	33,890	33,885	33,845	33,702
10,376	10,371	10,364	10,405	10,405
9	9	9	9	9
81	81	81	83	83
175	173	168	161	157
926,098	924,164	919,900	900,749	924,380
43,545	44,712	46,221	50,229	63,442
70	59	32	28	13
30	30	30	30	30

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Nicole Galloway, CPA

Missouri State Auditor

**Compilation of 2020 Criminal Activity
Forfeiture Act Seizures**

Report No. 2021-005

February 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Compilation of 2020 Criminal Activity Forfeiture Act Seizures

Background	State law requires prosecuting attorneys and the Attorney General to report seizures made under the Criminal Activity Forfeiture Act (CAFA) to the State Auditor and the Director of the Department of Public Safety.
CAFA Seizure Reports Submitted	The State Auditor's Office received 116 CAFA seizure reports from prosecuting attorneys and the Attorney General for property seized during the 2020 calendar year. State law states intentional or knowing failure to comply with reporting requirements shall constitute a class A misdemeanor.
Disposition of the Seizures Reported	The overall dollar value for property seized in 2020 was \$4,190,685. Of that total, \$449,926 was returned, \$1,626,927 was transferred to a federal agency, and \$28,437 was transferred to the state. The disposition for \$1,976,806 was pending at the time of reporting, and no disposition was reported for \$48,003. The dispositions reported by each prosecuting attorney and the Attorney General are included in a report appendix.
Reporting of Seizures Information	State law states prosecuting attorneys and the Attorney General are to report the date, time, and place of the seizure; property seized; estimated value of the property seized; person(s) from whom the property was seized; criminal charges filed; and disposition of the seizure, forfeiture, and criminal actions.

Because of the nature of this compilation, no rating is provided.

Compilation of 2020 Criminal Activity Forfeiture Act Seizures

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

As required by Section 513.607, RSMo, we have compiled the 2020 Criminal Activity Forfeiture Act (CAFA) seizure reports submitted to the State Auditor by prosecuting attorneys and the Attorney General. The compilation is limited to information submitted to the State Auditor's Office. We have not audited the reports submitted and, accordingly, do not express an opinion or any other form of assurance on them. The primary objectives of this compilation were to:

1. Compile the 2020 CAFA seizure information reported.
2. Identify officials who submitted 2020 CAFA seizure reports to the State Auditor.

Section 513.607, RSMo, requires prosecuting attorneys and the Attorney General to report CAFA seizures for the previous calendar year by January 31, to both the Director of the Department of Public Safety and the State Auditor. Of the 116 potential reporting officials, we received reports from each official.

Compliance with Section 513.653, RSMo, which requires law enforcement agencies involved in using the federal forfeiture system to submit reports regarding federal seizures and the proceeds therefrom to the State Auditor's Office, will be separately reported.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

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Compilation of 2020 Criminal Activity Forfeiture Act Seizures

Executive Summary

CAFA Seizure Reports Submitted

The State Auditor received 116 of the total possible 116 Criminal Activity Forfeiture Act (CAFA) seizure reports from prosecuting attorneys and the Attorney General for property seized during calendar year 2020.

Section 513.607.10, RSMo, states intentional or knowing failure to comply with any reporting requirement shall be a class A misdemeanor punishable by a fine of up to \$1,000.

Disposition of the Seizures Reported

We compiled the disposition of seizures as reported by prosecuting attorneys and the Attorney General for property seized during calendar year 2020. The following table lists the overall dollar value of the dispositions by category as reported to the State Auditor for 2020, 2019, and 2018.

Reported Disposition	2020		2019		2018	
Pending	\$ 1,976,806	47.2 %	\$ 2,360,882	39.9 %	\$ 2,067,837	22.7 %
Returned	449,926	10.7	755,664	12.8	571,892	6.3
Transferred to Federal Agency	1,626,927	38.8	2,661,582	45.0	5,767,867	63.4
Transferred to State	28,437	0.7	73,851	1.2	100,915	1.1
Other	60,586	1.5	59,480	1.0	44,658	0.5
Disposition Not Reported	48,003	1.1	3,508	0.1	549,548	6.0
Total	\$ 4,190,685	100.0 %	\$ 5,914,967	100.0 %	\$ 9,102,717	100.0 %

See Appendix I for the 2020 CAFA seizures disposition as reported by each prosecuting attorney and the Attorney General.

Reporting of Seizures Information

Section 513.607.8, RSMo, states prosecuting attorneys and the Attorney General are to report the date, time, and place of the seizure; property seized; estimated value of the property seized; person(s) from whom the property was seized; criminal charges filed; and disposition of the seizure, forfeiture, and criminal actions. See Appendix II for the number of 2020 CAFA seizures reported with this information.

Appendix I
2020 CAFA Seizures Disposition Reported

Reporting Entity	Estimated Value of Seizures Reported	Status Reported as of December 31, 2020					Not Reported
		Pending	Returned	Transferred to Federal Agency	Transferred to State	Other	
Adair	\$ 99,201	99,201					
Andrew	14,444	14,444					
Atchison	0						
Attorney General	0						
Audrain	7,926	7,926					
Barry	22,209	22,209					
Barton	0						
Bates	0						
Benton	8,909	8,909					
Bollinger	0						
Boone	127,342	108,976	13,915	951	3,500		
Buchanan	9,604	5,221			4,383		
Butler	15,105		5,085	10,020			
Caldwell	0						
Callaway	25,828	22,446				3,382	
Camden	2,615	2,615					
Cape Girardeau	65,269	44,977		20,292			
Carroll	0						
Carter	0						
Cass	42,297	19,805	4,439		13,730	4,323	
Cedar	7,155	7,155					
Chariton	0						
Christian	14,540	14,000				540	
Clark	0						
Clay	39,868	39,177	691				
Clinton	0						
Cole	93,001	60,619				32,382	
Cooper	19,597	16,400	3,197				
Crawford	6,591	6,591					
Dade	0						
Dallas	0						
Daviess	0						
DeKalb	0						
Dent	1,131	1,131					
Douglas	30,702						30,702
Dunklin	6,456	6,456					
Franklin	51,066	44,353	2,000			4,713	
Gasconade	0						
Gentry	0						
Greene	165,186	130,332		34,854			
Grundy	0						
Harrison	0						
Henry	6,822	6,822					
Hickory	0						
Holt	0						

Appendix I
2020 CAFA Seizures Disposition Reported

Reporting Entity	Estimated Value of Seizures Reported	Status Reported as of December 31, 2020					Not Reported
		Pending	Returned	Transferred to Federal Agency	Transferred to State	Other	
Howard	845	845					
Howell	7,623	5,023	2,060		540		
Iron	0						
Jackson	295,198	294,155				1,043	
Jasper	55,633	49,633	6,000				
Jefferson	37,849	23,180	14,171	498			
Johnson	0						
Knox	0						
Laclede	79,436	79,436					
Lafayette	20,455	12,530		7,925			
Lawrence	5,002	5,002					
Lewis	0						
Lincoln	15,033	15,033					
Linn	0						
Livingston	35,000		35,000				
Macon	4,155	4,155					
Madison	0						
Maries	0						
Marion	4,850				4,850		
McDonald	0						
Mercer	0						
Miller	9,117	9,117					
Mississippi	0						
Moniteau	0						
Monroe	0						
Montgomery	612	612					
Morgan	0						
New Madrid	28,967	17,185		11,782			
Newton	34,007	34,007					
Nodaway	0						
Oregon	0						
Osage	6,895	6,895					
Ozark	0						
Pemiscot	0						
Perry	10,513	6,363		4,150			
Pettis	28,732	28,732					
Phelps	222,940		122,955	99,985			
Pike	0						
Platte	10,400	10,400					
Polk	0						
Pulaski	0						
Putnam	0						
Ralls	0						
Randolph	16,129	15,484					645
Ray	0						

Appendix I
2020 CAFA Seizures Disposition Reported

Reporting Entity	Estimated Value of Seizures Reported	Status Reported as of December 31, 2020					
		Pending	Returned	Transferred to Federal Agency	Transferred to State	Other	Not Reported
Reynolds	0						
Ripley	34,548	34,548					
Saline	58,027	58,027					
Schuyler	0						
Scotland	0						
Scott	70,400	43,561	12,400	14,439			
Shannon	0						
Shelby	0						
St. Charles	1,233,981	95,160	49,577	1,089,244			
St. Clair	16,656						16,656
St. Francois	59,189	59,189					
St. Louis City	551,927	63,912	155,098	331,946	971		
St. Louis County	212,149	175,912	23,293	841		12,103	
Ste. Genevieve	0						
Stoddard	0						
Stone	9,165	9,165					
Sullivan	0						
Taney	56,697	56,697					
Texas	0						
Vernon	1,434	1,434					
Warren	0						
Washington	25,987	25,987					
Wayne	0						
Webster	13,118	11,018				2,100	
Worth	5,195	5,150	45				
Wright	29,957	29,494			463		
	\$ 4,190,685	1,976,806	449,926	1,626,927	28,437	60,586	48,003

This appendix compiles only the data and dispositions pertaining to 2020 CAFA seizures reported to the State Auditor by prosecuting attorneys and the Attorney General. We did not verify this data. Information regarding seizures in previous years is not reflected in this compilation.

Appendix II
2020 CAFA Seizures Information Reported

Reporting Entity	Number of Seizures Reported	Estimated Value of Seizures Reported	Reporting of Seizures Information								
							Estimated	Person(s)	Criminal Charges Filed	Disposition	
					Value of	Property	Property Seized From	Seizure		Criminal Actions	
			Date	Time	Property Seized	Seized					
Adair	1	\$ 99,201	1	1	1	1	1	1	1	1	1
Andrew	1	14,444	1	1	1	1	1	1	1	1	1
Atchison	0	0									
Attorney General	0	0									
Audrain	2	7,926	2	2	2	0	2	2	2	2	0
Barry	2	22,209	2	0	2	2	2	2	2	2	2
Barton	0	0									
Bates	0	0									
Benton	4	8,909	4	4	4	4	4	4	2	4	2
Bollinger	0	0									
Boone	32	127,342	32	0	32	32	32	32	30	32	30
Buchanan	3	9,604	3	3	3	3	2	3	3	3	3
Butler	2	15,105	2	1	2	2	2	2	1	2	1
Caldwell	0	0									
Callaway	13	25,828	13	13	13	13	12	13	9	13	9
Camden	1	2,615	1	0	1	1	1	1	1	1	1
Cape Girardeau	4	65,269	4	4	4	4	4	4	4	4	4
Carroll	0	0									
Carter	0	0									
Cass	9	42,297	9	9	9	9	9	9	6	9	6
Cedar	3	7,155	3	2	3	3	2	3	3	3	3
Chariton	0	0									
Christian	4	14,540	4	4	4	4	4	4	3	4	3
Clark	0	0									
Clay	6	39,868	6	6	6	6	6	6	1	6	1
Clinton	0	0									
Cole	27	93,001	27	27	27	27	27	27	26	27	26
Cooper	3	19,597	3	3	3	3	3	3	3	3	3
Crawford	2	6,591	2	2	2	2	2	2	1	2	1
Dade	0	0									
Dallas	0	0									
Daviess	0	0									
DeKalb	0	0									
Dent	1	1,131	1	1	1	1	1	1	1	1	1
Douglas	2	30,702	2	2	2	2	2	2	2	0	2
Dunklin	1	6,456	1	1	1	1	1	1	1	1	1
Franklin	10	51,066	10	8	10	10	10	10	2	10	2
Gasconade	0	0									
Gentry	0	0									
Greene	19	165,186	19	19	19	19	19	19	4	19	4
Grundy	0	0									
Harrison	0	0									
Henry	2	6,822	2	2	2	2	2	2	2	2	2
Hickory	0	0									
Holt	0	0									

Appendix II
2020 CAFA Seizures Information Reported

Reporting Entity	Number of Seizures Reported	Estimated Value of Seizures Reported	Reporting of Seizures Information								
						Estimated Value of Property Seized	Person(s) Property Seized From	Criminal Charges Filed	Disposition		
			Date	Time	Place Seized				Property Seized	Criminal Seizure	Criminal Actions
Howard	1	845	1	1	1	1	1	1	1	1	1
Howell	6	7,623	6	4	6	6	6	6	5	6	5
Iron	0	0									
Jackson	45	295,198	45	43	45	45	45	45	5	45	5
Jasper	12	55,633	12	0	12	12	12	12	12	12	12
Jefferson	17	37,849	17	17	17	17	17	17	6	17	6
Johnson	0	0									
Knox	0	0									
Laclede	4	79,436	4	4	4	4	4	4	3	4	3
Lafayette	3	20,455	3	3	3	3	3	3	3	3	3
Lawrence	1	5,002	1	0	1	1	1	1	1	1	1
Lewis	0	0									
Lincoln	8	15,033	8	8	8	8	8	8	3	8	3
Linn	0	0									
Livingston	2	35,000	2	2	2	2	2	2	2	2	2
Macon	1	4,155	1	1	1	1	1	1	1	1	1
Madison	0	0									
Maries	0	0									
Marion	1	4,850	1	1	1	1	1	1	1	1	1
McDonald	0	0									
Mercer	0	0									
Miller	3	9,117	3	3	3	3	3	3	3	3	3
Mississippi	0	0									
Moniteau	0	0									
Monroe	0	0									
Montgomery	1	612	1	1	1	1	1	1	1	1	1
Morgan	0	0									
New Madrid	8	28,967	7	0	8	8	8	8	8	8	8
Newton	9	34,007	9	3	9	9	9	9	9	9	9
Nodaway	0	0									
Oregon	0	0									
Osage	2	6,895	2	2	2	2	2	2	2	2	2
Ozark	0	0									
Pemiscot	0	0									
Perry	2	10,513	2	2	2	2	2	2	2	2	2
Pettis	3	28,732	3	2	3	3	3	3	3	3	3
Phelps	5	222,940	5	5	5	5	5	5	2	5	2
Pike	0	0									
Platte	6	10,400	6	0	4	6	6	6	6	6	6
Polk	0	0									
Pulaski	0	0									
Putnam	0	0									
Ralls	0	0									
Randolph	11	16,129	11	0	11	11	11	11	11	10	11
Ray	0	0									

Appendix II

2020 CAFA Seizures Information Reported

Reporting Entity	Number of Seizures Reported	Estimated Value of Seizures Reported	Reporting of Seizures Information								
					Place Seized	Property Seized	Estimated Value of Property Seized	Person(s) Property Seized From	Criminal Charges Filed	Disposition	
			Date	Time						Seizure	Criminal Actions
Reynolds	0	0									
Ripley	3	34,548	3	3	3	3	3	3	1	3	1
Saline	3	58,027	3	3	3	3	3	3	3	3	3
Schuyler	0	0									
Scotland	0	0									
Scott	13	70,400	13	11	11	13	13	13	11	13	11
Shannon	0	0									
Shelby	0	0									
St. Charles	24	1,233,981	24	24	24	24	24	24	5	24	5
St. Clair	2	16,656	2	0	2	2	2	2	2	0	2
St. Francois	4	59,189	4	3	3	4	3	4	0	4	0
St. Louis City	47	551,927	47	40	47	47	47	47	12	47	12
St. Louis County	58	212,149	58	57	57	58	57	58	12	58	12
Ste. Genevieve	0	0									
Stoddard	0	0									
Stone	3	9,165	3	3	3	3	3	3	3	3	3
Sullivan	0	0									
Taney	13	56,697	13	1	13	13	13	13	9	13	9
Texas	0	0									
Vernon	2	1,434	2	2	2	2	2	2	2	2	2
Warren	0	0									
Washington	7	25,987	7	7	7	7	7	7	4	7	4
Wayne	0	0									
Webster	5	13,118	5	5	5	5	5	5	5	5	5
Worth	9	5,195	9	9	9	9	8	9	9	9	9
Wright	4	29,957	4	4	4	4	4	4	4	4	4
	502	\$ 4,190,685	501	389	496	500	496	502	283	497	281

This appendix compiles only the data and dispositions pertaining to 2020 CAFA seizures, the total estimated value of seizures reported, and the number of seizures categorized by the type of information reported for each prosecuting attorney and the Attorney General. Criminal charges filed and criminal actions were only counted if a criminal case was in existence for the seizure. We did not verify this data. Information regarding seizures in previous years is not reflected in this compilation.



Nicole Galloway, CPA

Missouri State Auditor

**Federal Funding
for COVID-19 Response
December 2020**

Report No. 2021-004

January 2021

auditor.mo.gov

Federal Funding for COVID-19 Response

December 2020

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance in the month of December 2020 for the Coronavirus Disease 2019 (COVID-19) emergency and the cumulative financial activity since the state began receiving funding in April 2020.

In March, April, and December 2020, Congress passed several legislative measures signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities during the COVID-19 emergency. The funding received by or made available to Missouri state government agencies will help pay for the state's emergency response to COVID-19 and provides (1) additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, and (2) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. Some funding authorized in the legislation also went directly to local government entities, healthcare facilities, and colleges and universities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In December, the state spent \$310.9 million from federal COVID-19 assistance (Appendix A). Through the end of December, the state has received \$3.275 billion and spent \$2.26 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$482 million) and funding passed through to counties and the City of St. Louis (\$521 million). Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, and other disaster relief purposes.

Nicole R. Galloway, CPA
State Auditor

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Missouri has been awarded federal funding under the following federal laws enacted in March, April, and December 2020:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116-123; H.R. 6074)
- Families First Coronavirus Response Act (Public Law 116-127; H.R. 6201)
- Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136; H.R. 748, as amended)
- Paycheck Protection Program and Health Care Enhancement Act (Public Law 116-139; H.R. 266)
- Consolidated Appropriations Act, 2021 (Public Law 116-260; H.R. 133)

The Coronavirus Preparedness and Response Supplemental Appropriations Act provides for grants to or cooperative agreements with states to carry out surveillance, epidemiology, laboratory capacity, infection control, mitigation, communications, and other preparedness and response activities. The state has been awarded as of December 31, 2020, approximately \$18.8 million under this act for additional or new funding under various federal grant programs. Part of this funding went directly to community health centers from the federal government. Each grant program has a separate time limit on use of the funding.

The Families First Coronavirus Response Act provides Missouri a 6.2 percent Federal Medical Assistance Percentage (FMAP) increase beginning January 1, 2020, for the state's Medicaid program (MO HealthNet) and other applicable programs. The state's FMAP percentage was approximately 66 percent prior to this act.¹ The increased FMAP is available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. To qualify for the temporary FMAP increase, Missouri must:

- Maintain eligibility standards, methodologies, or procedures that are no more restrictive than what the state had in place as of January 1, 2020, (maintenance of effort requirement).

¹ The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to this act.

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- Not charge premiums that exceed those that were in place as of January 1, 2020.
- Cover, without impositions of any cost sharing, testing, services, and treatments including vaccines, specialized equipment, and therapies related to COVID-19.
- Not terminate individuals from Medicaid if such individuals were enrolled in the program as of the date of the beginning of the emergency period, or become enrolled during the emergency period, unless the individual voluntarily terminates eligibility or is no longer a resident of the state (continuous coverage requirement).

Under the Families First Coronavirus Response Act, the state has also been awarded as of December 31, 2020, approximately \$36.2 million of additional or new funding under various federal grant programs for meal assistance, food subsidies, and administrative costs. Each grant program has a separate time limit on use of the funding.

The CARES Act specifies that payments provided to the state from the Coronavirus Relief Fund² may only be used to cover costs that (1) are necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the budget most recently approved as of March 27, 2020, (the date of enactment of the CARES Act) for the state; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The Consolidated Appropriations Act, 2021 extended the time for use of the funding to December 31, 2021.

The state has received approximately \$2.38 billion in Coronavirus Relief Fund assistance including nearly \$173.5 million for St. Louis County and \$122.7 million for Jackson County.³ Twenty-five percent of the remaining state share (approximately \$521 million) was distributed to other counties in the state and the City of St. Louis based on population. In early July, the Department of the Treasury Office of Inspector General (OIG) issued interim and quarterly reporting requirements for Coronavirus Relief Fund payments. The OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of these payments.

² From the U.S. Department of the Treasury, CFDA number 21.019.

³ The funding for Jackson County and St. Louis County went directly to those local governments from the federal government.

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Eligible expenditures for Coronavirus Relief Fund assistance include, but are not limited to, payment for:⁴

1. Medical expenses such as:
 - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
 - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
 - Costs of providing COVID-19 testing, including serological testing.
 - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
 - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.
2. Public health expenses such as:
 - Expenses for communication and enforcement by state, territorial, local, and tribal governments of public health orders related to COVID-19.
 - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.
 - Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency.
 - Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
 - Expenses for public safety measures undertaken in response to COVID-19.
 - Expenses for quarantining individuals.
3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially

⁴ U.S. Department of the Treasury, *Coronavirus Relief Fund Guidance for State, Territorial, Local, and Tribal Governments*, September 2, 2020, <<https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>>, accessed September 25, 2020.

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dedicated to mitigating or responding to the COVID-19 public health emergency.

4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
 - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
 - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
 - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
 - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
 - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
 - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.
5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
 - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
 - Expenditures related to a state, territorial, local, or tribal government payroll support program.
 - Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.
6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy CARES Act eligibility criteria.

The state may also use Coronavirus Relief Fund assistance to meet immediate cash management needs provided that the full amount of the payment is used

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to cover necessary expenditures.⁵ If the state has not used the Coronavirus Relief Fund assistance it has received to cover costs that were incurred by December 31, 2021, as required by federal law, those funds must be returned to the federal government.

The General Assembly has authorized the Office of Administration (OA) to transfer up to \$750 million in Coronavirus Relief Fund assistance from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. Any transferred funds must be repaid to the State Emergency Management Federal Stimulus Fund prior to June 30, 2021. In May, the OA transferred \$250 million from the stimulus fund to the General Revenue Fund. The state transferred the \$250 million back to the stimulus fund in December plus interest earned on the money of \$957,214. The state transferred the interest because interest earned on CARES Act funds must be spent in accordance with CARES Act requirements.

Under the CARES Act, the state has also been awarded as of December 31, 2020, approximately \$3.34 billion of additional or new funding under other various federal grant programs for assistance for public schools, institutions of higher education, and healthcare facilities; child care and family services; health care worker training programs; public health education; expanded telehealth services; and numerous other assistance services or benefits. A significant part of this funding went directly to local governments or the awarded entity. Each grant program has a separate time limit on use of the funding.

The Paycheck Protection Program and Health Care Enhancement Act provides funding to states for expanded COVID-19 testing. Under the act, the state has been awarded approximately \$166 million with some of this funding going directly to rural health departments from the federal government.

Missouri's funding from the Consolidated Appropriations Act, 2021 will be discussed in the next monthly report.

In December, the state spent \$310.9 million from federal COVID-19 assistance (Appendix A). Through the end of December, the state has received \$3.275 billion and spent \$2.26 billion from this assistance. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$482 million) and funding passed through to counties and the City of St. Louis (\$521 million).

⁵ U.S. Department of the Treasury, *Coronavirus Relief Fund Frequently Asked Questions*, p.14, October 19, 2020, <<https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Frequently-Asked-Questions.pdf>>, accessed October 30, 2020.

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Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, and other disaster relief purposes. The state will be responsible for monitoring use of the funding it passes through to local governments. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation are presented in Appendix C.

Appendix A

Federal Funding for COVID-19 Response
 Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
 December 1, 2020, through December 31, 2020

	Unaudited					
	Beginning					Ending
	Fund Balance	Receipts	Disbursements	Transfers In	Transfers Out	Fund Balance
Coronavirus Emergency Supplemental Fund	\$ 11,648,660	2,936	0	0	0	11,651,596
FMAP (Federal Medical Assistance Percentage) Enhancement Fund	157,832,951	60,705,411	0	0	0	218,538,362
Department of Elementary and Secondary Education Federal Stimulus Fund	23,776	405,905	406,186	0	0	23,495
Department of Elementary and Secondary Education Federal Emergency Relief Fund	469,085	9,104,166	9,571,580	0	0	1,671
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	332,981	1,914,130	2,247,111	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	39,364	4,590,237	4,349,756	0	0	279,845
State Emergency Management Federal Stimulus Fund	731,807,374	11,139,001	283,217,549	250,957,214	26,424,443	684,261,597
Department of Mental Health Federal Stimulus Fund	11,474,174	2,496,530	630,757	0	34,211	13,305,736
Department of Health and Senior Services Federal Stimulus Fund	1,288,039	1,526,262	2,374,174	0	0	440,127
Department of Social Services Federal Stimulus Fund	5,277	7,387,885	7,393,048	0	0	114
Department of Labor & Industrial Relations Federal Stimulus Fund	633,991	1,100,899	497,900	0	450,494	786,496
Secretary of State Federal Stimulus Fund	3,638,845	21,507	200,100	0	0	3,460,252
Total all Funds	\$ 919,194,517	100,394,869	310,888,161	250,957,214	26,909,148	932,749,291

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal Funding for COVID-19 Response Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds Cumulative Results through December 31, 2020

	Unaudited				
	Receipts	Disbursements	Transfers In	Transfers Out	Fund Balance
Secretary of State Election Administration Improvements Fund ¹	\$ 3,801,643	3,801,643	0	0	0
Coronavirus Emergency Supplemental Fund	11,651,604	8	0	0	11,651,596
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ²	700,929,532	482,391,170	0	0	218,538,362
Department of Elementary and Secondary Education Federal Stimulus Fund	73,722,515	73,699,020	0	0	23,495
Department of Elementary and Secondary Education Federal Emergency Relief Fund	136,849,929	136,848,258	0	0	1,671
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	8,901,073	8,901,073	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	17,234,283	16,954,438	0	0	279,845
Office of Administration Federal Stimulus Fund	521,241,978	521,093,744	66,711	214,945	0
Department of Public Safety Federal Stimulus Fund	2,262,000	189,250	0	2,072,750	0
State Emergency Management Federal Stimulus Fund ³	1,593,810,071	842,763,720	265,847,908	332,632,662	684,261,597
Department of Corrections Federal Stimulus Fund	11,578,485	1,514,706	0	10,063,779	0
Department of Mental Health Federal Stimulus Fund	24,563,251	7,115,069	725,786	4,868,232	13,305,736
Department of Health and Senior Services Federal Stimulus Fund	107,788,845	107,273,336	0	75,382	440,127
Department of Social Services Federal Stimulus Fund	34,246,754	33,146,890	0	1,099,750	114
Department of Labor & Industrial Relations Federal Stimulus Fund	22,485,384	20,970,304	0	728,584	786,496
Secretary of State Federal Stimulus Fund	4,050,173	589,921	0	0	3,460,252
Total all Funds	\$ 3,275,117,520	2,257,252,550	266,640,405	351,756,084	932,749,291

¹ During the fiscal year ending June 30, 2020, the Secretary of State used this fund to account for COVID-19 receipts and disbursements and other pre-existing but unrelated activity. The receipts, disbursements, and beginning and ending fund balances listed represent only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority was established prior to the public health emergency, and thus does not reflect COVID-19 efforts. The Secretary of State receives many federal grants and uses the state accounting system, as it was intended, to account for all grant activity. Beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund is used to account for all COVID-19 receipts and related disbursements.

² For the fiscal year ended June 30, 2021, this fund was only authorized an appropriation to transfer receipts to the Federal Budget Stabilization Fund and/or the General Revenue Fund. Through December 2020, a cumulative \$158 million was transferred from this fund to the General Revenue Fund. The transferred funds use federal COVID-19 funding to reimburse expenditures that were previously incurred using state funds in the General Revenue Fund. This utilizes a temporary decrease in the state's share of program costs. In the interest of displaying the net effect of these transfers, which ultimately represent use of COVID-19 funding, we reclassified them from transfers out to disbursements in this statement. These amounts will not appear under the FMAP Enhancement Fund in Appendix C. Because the Department of Social Services (DSS) has cumulatively transferred the maximum allowed under House Bill 2011, section 11.702, the DSS is awaiting further legislative decision items or accounting transfers to utilize the remaining \$218,538,362 fund balance.

³ The General Assembly has authorized the Office of Administration (OA) to transfer up to \$750 million in federal funds from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. These transferred funds, plus any interest the state earns, must be repaid to the State Emergency Management Federal Stimulus Fund. The OA transferred \$250 million in May 2020, and repaid the \$250 million plus \$957,214 in earned interest in December 2020 (see Appendix A transfers in). The interest is considered CARES Act revenue because the U.S. Treasury requires the state to use interest earned on CARES Act funds for the same purposes as the funding received.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through December 31, 2020

	Year Ended June 30, 2021 (through December 31, 2020)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	\$ 675,494	0	675,494	675,494	0	675,494
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	1	10,758,772	10,758,773	7	10,758,766
Total Coronavirus Emergency Supplemental Fund	11,434,267	1	11,434,266	11,434,267	7	11,434,260
FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND						
Department of Social Services (DSS) - MO HealthNet Division - Medicare Part D Clawback payments ²				100,000,000	74,391,170	25,608,830
DSS - MO HealthNet Division - payment to comprehensive prepaid health care plans as provided by federal or state law or for payments to programs authorized by the Frail Elderly Demonstration Project Waiver as provided by the Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508, Section 4744) and by Section 208.152 (16), RSMo, provided that the department shall implement programs or measures to achieve cost-savings through emergency room services reform, and further provided that MO HealthNet eligibles described in Section 501(a)(1)(D) of Title V of the Social Security Act may voluntarily enroll in the Managed Care Program ²						
Total FMAP Enhancement Fund				250,000,000	250,000,000	0
				350,000,000	324,391,170	25,608,830
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL						
Free public schools - all expenditures	2,000,000,000	31,804,468	1,968,195,532	1,515,839,292	0	1,515,839,292
School Nutrition Services Program - reimbursements to schools for school food programs	75,658,549	0	75,658,549	117,552,821	41,894,272	75,658,549
Missouri Healthy Schools, Successful Students Program	266,463	280	266,183			
Total DESE Federal Stimulus Fund	2,075,925,012	31,804,748	2,044,120,264	1,633,392,113	41,894,272	1,591,497,841
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act	208,443,000	64,845,035	143,597,965	300,000,000	67,469,751	232,530,249
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	30,000,000	4,535,143	25,464,857			
Total DESE Federal Emergency Relief Fund	238,443,000	69,380,178	169,062,822	300,000,000	67,469,751	232,530,249
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
Crowder College	1,718,186	0	1,718,186	1,718,186	0	1,718,186
Crowder College - maintenance and repair	65,732	0	65,732	65,732	0	65,732
Crowder College - equity	133,645	0	133,645	133,645	0	133,645
East Central College	1,622,326	0	1,622,326	1,622,326	0	1,622,326
East Central College - maintenance and repair	47,965	0	47,965	47,965	0	47,965
East Central College - equity	126,188	0	126,188	126,188	0	126,188

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through December 31, 2020

	Year Ended June 30, 2021 (through December 31, 2020)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Jefferson College	2,326,275	0	2,326,275	2,326,275	0	2,326,275
Jefferson College - maintenance and repair	114,448	0	114,448	114,448	0	114,448
Jefferson College - equity	180,943	0	180,943	180,943	0	180,943
Metropolitan Community College	9,402,075	0	9,402,075	9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair	395,635	0	395,635	395,635	0	395,635
Metropolitan Community College - equity	731,315	0	731,315	731,315	0	731,315
Mineral Area College	1,691,577	0	1,691,577	1,691,577	0	1,691,577
Mineral Area College - maintenance and repair	68,720	0	68,720	68,720	0	68,720
Mineral Area College - equity	131,575	0	131,575	131,575	0	131,575
Moberly Area Community College	1,904,480	0	1,904,480	1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair	45,518	0	45,518	45,518	0	45,518
Moberly Area Community College - equity	148,135	0	148,135	148,135	0	148,135
North Central Missouri College	811,508	0	811,508	811,508	0	811,508
North Central Missouri College - maintenance and repair	16,606	0	16,606	16,606	0	16,606
North Central Missouri College - equity	63,121	0	63,121	63,121	0	63,121
Ozarks Technical Community College	4,398,254	0	4,398,254	4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair	68,116	0	68,116	68,116	0	68,116
Ozarks Technical Community College - equity	342,106	0	342,106	342,106	0	342,106
St. Charles Community College	2,760,428	0	2,760,428	2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair	63,893	0	63,893	63,893	0	63,893
St. Charles Community College - equity	214,713	0	214,713	214,713	0	214,713
St. Louis Community College	12,960,637	0	12,960,637	12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair	473,822	0	473,822	473,822	0	473,822
St. Louis Community College - equity	1,008,108	0	1,008,108	1,008,108	0	1,008,108
State Fair Community College	1,858,709	0	1,858,709	1,858,709	0	1,858,709
State Fair Community College - maintenance and repair	64,102	0	64,102	64,102	0	64,102
State Fair Community College - equity	144,575	0	144,575	144,575	0	144,575
Three Rivers College	1,588,805	0	1,588,805	1,588,805	0	1,588,805
Three Rivers College - maintenance and repair	41,015	0	41,015	41,015	0	41,015
Three Rivers College - equity	123,581	0	123,581	123,581	0	123,581
State Technical College of Missouri	2,010,124	0	2,010,124	2,010,124	0	2,010,124
University of Central Missouri	18,446,119	0	18,446,119	18,446,119	0	18,446,119
Southeast Missouri State University	15,293,156	0	15,293,156	15,293,156	0	15,293,156
Missouri State University	31,333,687	0	31,333,687	31,333,687	0	31,333,687
Lincoln University	7,156,731	0	7,156,731	5,859,958	0	5,859,958
Lincoln University - land grant match				1,296,773	0	1,296,773

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	Year Ended June 30, 2021 (through December 31, 2020)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Truman State University	13,886,774	0	13,886,774	13,886,774	0	13,886,774
Northwest Missouri State University	10,395,373	0	10,395,373	10,395,373	0	10,395,373
Missouri Southern State University	8,010,414	0	8,010,414	8,010,414	0	8,010,414
Missouri Western State University	7,415,585	0	7,415,585	7,415,585	0	7,415,585
Harris-Stowe State University	3,487,087	0	3,487,087	3,487,087	0	3,487,087
University of Missouri	138,745,625	0	138,745,625	138,745,625	0	138,745,625
Job training and related activities	1,332,000	0	1,332,000			
Total DHEWD Federal Stimulus Fund	305,369,512	0	305,369,512	304,037,512	0	304,037,512
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	23,643,000	8,901,073	14,741,927	200,000,000	0	200,000,000
Total DHEWD Federal Emergency Relief Fund	23,643,000	8,901,073	14,741,927	200,000,000	0	200,000,000
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code	61,770,760	12,496,861	49,273,899	20,000,000	4,114,460	15,885,540
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the State Block Grant Program administered through the Federal Airport Improvement Program	19,870,044	619,198	19,250,846	1,000,000	0	1,000,000
Total MoDOT Federal Stimulus Fund	81,640,804	13,116,059	68,524,745	21,000,000	4,114,460	16,885,540
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND						
Distribution of federal funds to units of local government as provided in the CARES Act				1,071,000,000	520,925,478	550,074,522
Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				316,500	158,016	158,484
Broadband expansion and/or cellular equipment and service to provide fixed or mobile broadband access to emergency services personnel in order to coordinate and dispatch services related to the COVID-19 disease - expense and equipment	5,000,000	0	5,000,000			
Broadband expansion to residential and agricultural areas in counties of the state of Missouri with high concentrations of state employees without residential access to broadband internet, for the purpose of enabling state employees to work remotely due to the COVID-19 disease - expense and equipment	5,000,000	0	5,000,000			
Reimbursement of broadband services costs, and/or for state purchase of cellular equipment and service to provide fixed or mobile broadband service for state employees required to work from home due to the COVID-19 disease - expense and equipment	2,000,000	0	2,000,000			

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	Year Ended June 30, 2021 (through December 31, 2020)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency						
Total OA Federal Stimulus Fund	12,000,000	0	12,000,000	16,000	10,250	5,750
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				2,262,000	189,250	2,072,750
All allotments, grants and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency	1,860,000	0	1,860,000			
Total DPS Federal Stimulus Fund	1,860,000	0	1,860,000	2,262,000	189,250	2,072,750
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters	981,030,825	111,950,254	869,080,571	1,039,025,589	51,396,569	987,629,020
Alternative care treatment facility staffing expenses - personal service	35,000,000	3,388	34,996,612	35,000,000	1,119,066	33,880,934
MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of \$24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of \$19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed \$44.51 per Medicaid patient per day and shall be effective on March 1, 2020	90,000,000	68,276,892	21,723,108	90,000,000	0	90,000,000
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs	1,800,000	1,612,748	187,252	1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo	10,000,000	0	10,000,000	10,000,000	0	10,000,000
State Emergency Management Agency, Boone County Fire Protection District, Missouri Task Force 1 - expenses for response to emergencies and disasters in the State of Missouri and conduct of annual training exercises. Expenses may include, but are not limited to personnel salaries and benefits, supplies, and repair or replacement of damaged equipment	100,000	100,000	0			
Return of unspent CARES Act Coronavirus Relief Funds to the federal government ³	750,000,000	0	750,000,000			
DESE - Learning Loss Testing	8,400,000	2,853,583	5,546,417			
DESE - Transportation Costs	9,100,000	9,100,000	0			
DESE - State School Bus Routes	1,000,000	436,726	563,274			
DESE - Sheltered Workshops	4,000,000	3,247,969	752,031			
DESE - Distance Learning	10,000,000	5,582,706	4,417,294			

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	Year Ended June 30, 2021 (through December 31, 2020)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
DHEWD - Distance Learning	10,000,000	9,999,999	1			
DHEWD - Computer-Based Training	2,000,000	1,028,000	972,000			
DHEWD - Workforce Development Boards	800,000	147,589	652,411			
DHEWD - Workforce Training	6,750,000	3,033,762	3,716,238			
DHEWD - Institutions of Higher Education COVID Expenses	115,929,526	113,075,082	2,854,444			
Department of Revenue (DOR) - Temporary Motor Vehicle and Driver Licensing Division Offices	2,000,000	940,270	1,059,730			
DOR - Technology and infrastructure costs due to the COVID-19 crisis - expense and equipment	363,066	78,143	284,923			
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service	427,109	156,654	270,455			
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - expense and equipment	1,110,000	0	1,110,000			
OA - Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	516,500	494,500	22,000			
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	122,500	95,500	27,000			
Missouri Consolidated Health Care Plan - COVID Reimbursement	10,000,000	9,179,853	820,147			
Department of Agriculture (MDA) - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic	20,000,000	14,497,165	5,502,835			
Department of Economic Development (DED) - Broadband Expansion	12,750,000	7,161,325	5,588,675			
DED - Program to provide grants to small businesses incorporated in the state of Missouri with 50 or fewer employees, to reimburse the costs of business interruption caused by required closures in connection with the COVID-19 public health emergency, provided that no grants shall be provided to franchise or chain business entities, and further provided that one-quarter of funds under such program shall be allocated to family-owned farms	30,000,000	9,434,345	20,565,655			
DED - Innovation Grants	1,000,000	748,560	251,440			
DED - Manufacturer Retooling	20,000,000	20,000,000	0			
DED - Nonprofit Stimulus	22,000,000	12,615,651	9,384,349			
DED - Destination Marketing Organization Stimulus	15,205,000	15,204,713	287			
DPS - Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	2,262,000	2,065,598	196,402			
Department of Corrections (DOC) - Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	16,578,485	15,241,602	1,336,883			

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	Year Ended June 30, 2021 (through December 31, 2020)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Department of Mental Health (DMH) - Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	18,875,000	17,463,513	1,411,487			
DMH - Division of Developmental Disabilities - Developmental Disabilities Waiver (DDW) - compensation of all DDW providers during the period that Missouri or the United States falls within an emergency declaration to compensate any DDW provider with a retention payment, gap payment, or temporary rate increase; and additional payment per day during the period which a DDW provider has at least one confirmed positive COVID-19 case on the premises, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services	22,400,000	20,736,321	1,663,679			
DMH - Division of Behavioral Health COVID Reimbursements	10,000,000	10,000,000	0			
DMH - Division of Behavioral Health - suicide prevention initiatives - expense and equipment	620,000	620,000	0			
DMH - Developmental Disabilities Telehealth	4,320,000	2,149,608	2,170,392			
DMH - Telehealth Training	3,500,000	3,500,000	0			
DMH - Behavioral Health Net	100,500	100,500	0			
Department of Health and Senior Services (DHSS) - Home & Community Based Services COVID Reimbursements	20,000,000	4,652,401	15,347,599			
Department of Social Services (DSS) - Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	1,294,500	976,563	317,937			
DSS - Family Support Division - electronic benefit transfers system - expense and equipment	901,788	430,302	471,486			
Department of Labor & Industrial Relations (DOLIR) Unemployment Insurance System Support	20,000,000	11,980,522	8,019,478			
DED Communications Campaign	3,250,000	2,586,728	663,272			
DPS Missouri National Guard Expenses	5,400,000	1,079,326	4,320,674			
DHSS Call Center/Data Entry	170,075	170,075	0			
DHSS Testing	89,291,600	27,908,138	61,383,462			
DHSS Contact Tracing/Tracking	11,800,000	5,378,915	6,421,085			
DHSS Lab Infrastructure	22,360,108	6,355,477	16,004,631			
DHSS Technology & Data Infrastructure	322,433	179,610	142,823			
DHSS Sewershed	238,081	171,028	67,053			
DHSS Surveillance	199,583	45,925	153,658			
DHSS Prevention in High Risk Settings	1,222,775	40,657	1,182,118			
DHSS COVID Support Services	1,290,200	597,960	692,240			
DHSS Epidemiology and Laboratory Capacity (ELC) Grant	5,000,000	0	5,000,000			
DESE Hearing Aid Distribution	100,000	100,000	0			
DHSS Poison Control	500,000	500,000	0			

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	Year Ended June 30, 2021 (through December 31, 2020)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
DHSS Saliva-Based Testing	1,100,000	977,751	122,249			
DOC Waste Water Testing	250,000	98,599	151,401			
DSS Food Banks	6,500,000	6,450,000	50,000			
DHEWD American Graduate	378,828	99,999	278,829			
DESE K-12 Support	61,500,000	61,440,933	59,067			
DESE Independent Living Centers	250,000	144,657	105,343			
DESE Substitute Teachers	2,000,000	879,763	1,120,237			
DHEWD Independent Colleges	10,000,000	9,777,480	222,520			
DMH Access to Recovery	1,000,000	1,000,000	0			
DHSS Child Care Providers	12,000,000	1,253,281	10,746,719			
DSS Assisted Living Facilities	10,000,000	0	10,000,000			
COVID Dedicated Personal Service ⁴	200,000,000	56,536,230	143,463,770	200,000,000	71,018,488	128,981,512
DMH Staff Offering Support Program	3,200,000	0	3,200,000			
Fringe Benefits Personal Service	12,006,614	12,006,613	1	14,174,411	14,174,411	0
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services	107	106	1			
Total State Emergency Management Federal Stimulus Fund	2,753,587,203	706,751,558	2,046,835,645	1,390,000,000	137,708,534	1,252,291,466
DEPARTMENT OF CORRECTIONS (DOC) FEDERAL STIMULUS FUND						
Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				11,578,485	1,514,706	10,063,779
Total DOC Federal Stimulus Fund				11,578,485	1,514,706	10,063,779
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Office of the Director - personal service				75,000	2,298	72,702
Office of the Director - expense and equipment				5,000,000	0	5,000,000
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	900,000	119,483	780,517	900,000	0	900,000
Division of Developmental Disabilities - community program funding, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need services - expense and equipment				15,364,800	0	15,364,800
Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency ⁵	8,175,000	70,521	8,104,479	8,175,000	4,104,264	4,070,736
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	2,000,000	370,743	1,629,257	2,000,000	63,556	1,936,444
Division of Developmental Disabilities - telehealth physician services related to COVID-19 - expense and equipment	720,000	0	720,000			

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	Year Ended June 30,			Year Ended June 30,		
	2021 (through December 31, 2020)			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	636,796	121,368	515,428			
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment	19,363,204	2,364,770	16,998,434			
Total DMH Federal Stimulus Fund	31,795,000	3,046,885	28,748,115	31,514,800	4,170,118	27,344,682
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND						
Division of Community and Public Health - community health programs funding and related expenses	224,981	0	224,981	671,000	0	671,000
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	732,279	0	732,279	445,516	0	445,516
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment and program distribution	30,461,800	2,398,995	28,062,805	32,556,018	438,189	32,117,829
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment	4,050,000	1,911,521	2,138,479	4,500,000	0	4,500,000
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment	18,000,000	12,382,609	5,617,391	25,000,000	6,404,165	18,595,835
Division of Community and Public Health - medications	401,508	269,574	131,934	1,620,000	0	1,620,000
Division of Community and Public Health - child nutrition and commodity assistance programs	185,000,000	53,408,628	131,591,372	30,062,065	30,062,065	0
Division of Community and Public Health - Office of Emergency Coordination - Poison Control Hotline - expense and equipment	100,000	0	100,000			
Division of Regulation and Licensure - program operations and support - personal service	700,000	139,352	560,648			
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	1,415	298,585			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service	542,764	0	542,764			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment and program distribution	134,094,849	0	134,094,849			
Total DHSS Federal Stimulus Fund	374,608,181	70,512,094	304,096,087	94,854,599	36,904,419	57,950,180

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	Year Ended June 30, 2021 (through December 31, 2020)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	28,331,553	0	28,331,553	30,000,000	0	30,000,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	6,026,000	1,471,691	4,554,309	4,326,000	245,203	4,080,797
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	643,510	154,216	489,294	528,000	0	528,000
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program	66,542,726	21,592,318	44,950,408	20,000,000	9,088,706	10,911,294
Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				1,294,500	194,750	1,099,750
Family Support Division - community services programs provided by Community Action Agencies or other not-for-profit organizations under provisions of the Community Services Block Grant	27,847,053	384,479	27,462,574			
Family Support Division - Low Income Home Energy Assistance Program	18,269,392	15,641	18,253,751			
Children's Division - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Children's Division, provided that the Children's Division shall coordinate the delivery of services with the Parents as Teachers Program within the Department of Elementary and Secondary Education	907,000	0	907,000			
Total DSS Federal Stimulus Fund	148,567,234	23,618,345	124,948,889	56,148,500	9,528,659	46,619,841
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects awarded on or after July 1, 2019, provided no funds shall be expended at higher education institutions not headquartered in Missouri for purposes of accreditation				20,000,000	0	20,000,000
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	43,033,423	0	43,033,423			
Total DED Federal Stimulus Fund	43,033,423	0	43,033,423	20,000,000	0	20,000,000
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments	2,029,932	0	2,029,932			
Total DNR Federal Stimulus Fund	2,029,932	0	2,029,932			

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	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
LIEUTENANT GOVERNOR FEDERAL STIMULUS FUND						
Missouri State Council on the Arts - expense and equipment	517,000	0	517,000			
Missouri Humanities Council - program distribution	605,000	0	605,000			
Total Lieutenant Governor Federal Stimulus Fund	1,122,000	0	1,122,000			
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Administration of unemployment benefits made available under the Families First Coronavirus Response Act and CARES Act - personal service				1,000,000	208,806	791,194
Administration of unemployment benefits made available under the Families First Coronavirus Response Act and CARES Act - expense and equipment				700,000	687,146	12,854
Division of Employment Security - personal service	23,948,454	244,980	23,703,474			
Division of Employment Security - expense and equipment	7,600,846	741,272	6,859,574			
Division of Employment Security - administration of programs authorized and funded by the United States Department of Labor, such as Disaster Unemployment Assistance, and provided that all funds shall be expended from discrete accounts and that no monies shall be expended for funding administration of these programs by the Division of Employment Security	51,000,000	17,000,000	34,000,000			
OA - Information Technology Services Division - for DOLIR - expense and equipment	7,737,001	1,333,466	6,403,535	1,000,000	823,665	176,335
OA - Information Technology Services Division - for DOLIR - personal service	250,000	0	250,000			
Total DOLIR Federal Stimulus Fund	90,536,301	19,319,718	71,216,583	2,700,000	1,719,617	980,383
SECRETARY OF STATE (SOS) FEDERAL STIMULUS FUND						
Election reform grants, transaction costs, election administration improvements within Missouri, support of Help America Vote Act activities, and the state's share of election costs as required by Chapter 115, RSMo	16,100,000	379,076	15,720,924			
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	750,000	215,326	534,674			
Total SOS Federal Stimulus Fund	16,850,000	594,402	16,255,598			
FEDERAL BUDGET STABILIZATION FUND						
State Technical College of Missouri	549,415	0	549,415			
University of Central Missouri	4,928,740	0	4,928,740			
Southeast Missouri State University	4,094,371	0	4,094,371			
Missouri State University	8,433,094	0	8,433,094			
Lincoln University	1,576,580	0	1,576,580			
Truman State University	3,708,416	0	3,708,416			
Northwest Missouri State University	2,784,388	0	2,784,388			
Missouri Southern State University	2,159,973	0	2,159,973			
Missouri Western State University	1,985,243	0	1,985,243			
Harris-Stowe State University	931,228	0	931,228			

Appendix C

Federal Funding for COVID-19 Response
Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021 through December 31, 2020

	Year Ended June 30, 2021 (through December 31, 2020)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
University of Missouri - operation of various campuses and programs	36,939,413	0	36,939,413			
University of Missouri - St. Louis - Biotech	133,378	0	133,378			
University of Missouri - State Historical Society	288,022	0	288,022			
MODOT - for a transportation cost-share program with local communities, provided these funds shall not supplant, and shall only supplement, the current planned allocation of road and bridge expenditures under the most recently adopted state transportation and improvement plan, including all amendments thereto, as of the date of passage of this bill by the General Assembly, and provided the MODOT and DED work cooperatively to select projects with the greatest economic benefit to the State	25,000,000	0	25,000,000			
University of Missouri - Precision Medicine Initiative	10,000,000	0	10,000,000			
Total Federal Budget Stabilization Fund	103,512,261	0	103,512,261			
Total All Funds	\$ 6,315,957,130	947,045,061	5,368,912,069	5,500,254,776	1,150,698,707	4,349,556,069

¹ The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

² For the fiscal year ended June 30, 2021, the FMAP (Federal Medical Assistance Percentage) Enhancement Fund was only authorized an appropriation to transfer receipts to the Federal Budget Stabilization Fund and/or the General Revenue Fund. Therefore, the Department of Social Services cannot directly expend any receipted monies from the fund, as it could during the fiscal year ended June 30, 2020.

³ Initial legislation required Coronavirus Relief Fund assistance to be returned to the federal government if it was not spent to cover allowable costs incurred by December 30, 2020. Legislation changes in December 2020 extended that date to December 31, 2021. State officials did not know whether or to what extent the state may have to repay any funding received at the time the appropriation was established. To acknowledge the existence of the obligation, the state established appropriations authorizing the return of up to \$750 million.

⁴ Statewide Accounting System (SAM II) adjustments between December 1, 2020, and December 31, 2020, have retroactively changed this appropriation's total expenditures for the fiscal year ended June 30, 2020, since the previous report. In the future, it is possible that additional retroactive adjustments impacting that fiscal year could occur for this appropriation and for other ones.

⁵ This appropriation's expenditures for the fiscal year ended June 30, 2021, are a placeholder intended for the State Emergency Management Federal Stimulus Fund's Department of Mental Health Staff Offering Support Program appropriation. SAM II adjustments to reflect this were not fully processed by December 2020. Once processed, this appropriation's authority and expenditures for the fiscal year ended June 30, 2021, will return to zero. This stipend appropriation was obsoleted in September 2020, when it was replaced by an equivalent stipend appropriation also in the State Emergency Management Federal Stimulus Fund.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Political Subdivision Filings December 2020

Report No. 2021- 003

January 2021

auditor.mo.gov

Monthly Report on Political Subdivision Filings

December 2020

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 377 political subdivisions required to file a financial report by December 31, 2020, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in December 2020, after their filing deadline. The filing status for these 8 entities is presented in summary on page 3 and by individual entity in Appendix B-D.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
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Monthly Report on Political Subdivision Filings

December 2020

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

This report includes the filing status for the 377 political subdivisions, other than cities, towns, and villages, with a fiscal year end of June 30, 2020. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 377 political subdivisions, 290 filed an annual financial report timely.

This report also includes the filing status for 8 political subdivisions, other than cities, towns, and villages, that filed their financial report in December 2020, after their filing deadline.

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due December 31, 2020

Fiscal Year Ended June 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	Andrew County NHD	Yes	October 27, 2020
Atchison	Benton Township & Rock Creek DD	Yes	July 27, 2020
	Lewis Drainage District	Yes	August 18, 2020
	West Langdon Drainage District	Yes	July 27, 2020
Barry	Barry County 911 Board	Yes	December 23, 2020
	Barry-Lawrence County PLD	Yes	December 1, 2020
Bates	PWSD 7 Bates County	Yes	September 29, 2020
Benton	Good Samaritan NHD	No	
	Lincoln Community NHD	No	
Boone	Hartsburg Levee District	Yes	November 30, 2020
Buchanan	2317 Belt CID	Yes	November 18, 2020
	American Electric Lofts CID	Yes	October 30, 2020
	Belt Highway & Beck Road CID	Yes	November 30, 2020
	Commons CID	No	
	Cook Crossings CID	Yes	December 23, 2020
	East Hills CID	Yes	December 30, 2020
	Rolling Hills Consolidated PLD	No	
	St. Joseph Downtown CID	No	
	St. Joseph Public Library District	Yes	November 24, 2020
	Tuscany Village CID	No	
Butler	East Butler County Sewer District	Yes	September 11, 2020
Caldwell	Caldwell County Ambulance District	No	
	Hamilton Public Library District	Yes	August 4, 2020
Camden	Camden County Ambulance District	Yes	December 16, 2020
	Cam-MO Ambulance District	Yes	November 17, 2020
	Lake of the Ozarks Area SBD Camden County	No	
Cape Girardeau	Cape Dogwood CID	Yes	December 10, 2020
	Cape Girardeau Library District	Yes	December 28, 2020
	Downtown Cape Girardeau CID	Yes	December 10, 2020
	Midamerica Crossings TDD	Yes	December 10, 2020
	North Cape County Rural FPD	Yes	September 4, 2020
	PWSD 2 Cape Girardeau County	Yes	November 20, 2020
	PWSD 5 Cape Girardeau County	Yes	August 24, 2020
	Town Plaza Crossing CID	No	
Carroll	Big Creek Watershed Subdistrict	No	
	Sugartree Drainage District	Yes	August 8, 2020
Carter	Ellsinore Herren Avenue CID	Yes	December 10, 2020
	Ellsinore Rural FPD	Yes	December 24, 2020
Cass	Dikeland Sewer District	Yes	August 14, 2020
	Mullendike Sewer District	Yes	August 14, 2020
	PWSD 11 Cass County	Yes	November 18, 2020
Chariton	Chariton County Ambulance District	No	
Christian	Ozark Centre TDD	Yes	September 23, 2020
Clark	Clark County NHD	Yes	December 23, 2020
	Northeast Missouri Library District	Yes	July 28, 2020
Clay	Claycomo SRD Clay County	Yes	November 19, 2020

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due December 31, 2020

Fiscal Year Ended June 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Clay	Eastern Clay Ambulance District	No	
	Meadowbrook Village CID	No	
	New Liberty Hospital District	Yes	November 23, 2020
	North Kansas City Levee District	Yes	December 22, 2020
	PWSD 2 Clay County	Yes	December 16, 2020
	Twin Creeks Village East CID	No	
	Williams Creek WSD	Yes	October 30, 2020
Clinton	Consolidated PWSD 4 Clinton County	No	
Crawford	North Crawford Ambulance District	Yes	August 31, 2020
Dade	Dade County NHD	No	
Daviess	Community Ambulance District	Yes	December 11, 2020
	Pattonsburg Rescue & FPD	Yes	July 24, 2020
	West Fork of Big Creek WSD	Yes	August 12, 2020
DeKalb	Grindstone-Lost-Muddy-Creek WSD	Yes	November 13, 2020
Dent	Salem Memorial Hospital District	No	
	Salem Public Library District	No	
Dunklin	Consolidated DD 2 Dunklin County	Yes	December 7, 2020
	Dunklin County Sewer District	No	
Franklin	Berger Levee District	Yes	July 27, 2020
	Dickey Bub CID	Yes	December 8, 2020
	Downtown New Haven CID	Yes	December 31, 2020
	East Main & Highway 47 CID	No	
	East Osage CID	Yes	December 18, 2020
	Osage Commercial Area CID	Yes	December 18, 2020
	Scenic Regional Library District	No	
	Sullivan SRD Franklin County	Yes	October 2, 2020
	Union CID	Yes	July 24, 2020
	Union SRD Franklin County	Yes	September 25, 2020
	Albany Community FPD	Yes	December 29, 2020
	Albany Public Library District	No	
Gentry	Stanberry Rural FPD	Yes	July 14, 2020
	Airport Plaza CID	Yes	July 11, 2020
	Brentwood N/S CID	Yes	September 23, 2020
Greene	College Station CID	Yes	October 7, 2020
	College Station TDD	Yes	October 7, 2020
	Commercial Street CID	Yes	August 11, 2020
	Convention & Entertainment CID	Yes	October 7, 2020
	Downtown Springfield CID	Yes	July 27, 2020
	East-West Arterial TDD	Yes	December 15, 2020
	Glenstone Marketplace CID	Yes	September 23, 2020
	James River Commons CID	No	
	Northwest Area CID	Yes	July 27, 2020
	Springfield Plaza CID	Yes	October 6, 2020
	Springfield-Greene County PLD	Yes	December 17, 2020
Grundy	Grundy County NHD	Yes	November 10, 2020
Harrison	East Fork of Big Creek Subdistrict	No	

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due December 31, 2020

Fiscal Year Ended June 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Harrison	Panther Creek Watershed Subdistrict	No	
	West Fork of Big Creek Subdistrict	No	
Henry	Harry S. Truman PWSO 2 Henry County	Yes	November 17, 2020
	PWSO 4 Henry County	Yes	December 31, 2020
Holt	Forest City Levee District	No	
	Mound City Public Library District	Yes	September 8, 2020
	Mound City Rural FPD	Yes	August 10, 2020
	Oregon Public Library District	Yes	November 6, 2020
Howell	Mountain View-Summersville AD	Yes	August 3, 2020
Iron	Iron County Medical Center	No	
Jackson	23rd & Sterling CID	Yes	July 13, 2020
	740 NW Blue Parkway CID	Yes	November 30, 2020
	Arrowhead CID	Yes	December 14, 2020
	Atherton Levee District	Yes	September 24, 2020
	Blue Parkway & Colbern Road CID	Yes	December 8, 2020
	Crackerneck Center CID	No	
	Crackerneck Creek TDD	Yes	December 28, 2020
	Downtown Lee's Summit CID	Yes	December 23, 2020
	Englewood CID	Yes	December 31, 2020
	Hartman Heritage Center CID	Yes	August 24, 2020
	Highway 50 & Todd George CID	Yes	December 31, 2020
	I-470 & View High CID	Yes	December 30, 2020
	I-470 CID	Yes	November 13, 2020
	I-470 Western Gateway TDD	Yes	December 28, 2020
	Independence Events Center CID	Yes	December 28, 2020
	Kansas City Public Library District	Yes	October 2, 2020
	Marketplace Shopping Center CID	Yes	December 21, 2020
	Mid Continent Library District	Yes	September 23, 2020
	New Longview CID	Yes	October 9, 2020
	Noland Fashion Square CID	No	
	Noland Road CID	Yes	August 20, 2020
	Pine Tree CID	Yes	September 30, 2020
	PWSO 17 Jackson County	Yes	October 8, 2020
	Raintree 150 Center CID	No	
	Stone Canyon CID	No	
	Streets of West Pryor CID	No	
	Streets of West Pryor TDD	No	
	Summit Fair CID	Yes	December 23, 2020
	Summit Orchards CID	Yes	October 14, 2020
	Thirty-Ninth Street TDD	Yes	December 7, 2020
Jasper	Carthage Public Library District	Yes	December 3, 2020
	Carthage SRD Jasper County	No	
	Joplin SRD Newton-Jasper County	Yes	November 3, 2020
Jefferson	Hillsboro SRD Jefferson County	No	
	McNutt Road Corridor CID	Yes	December 10, 2020
	Peach Tree CID	Yes	October 27, 2020

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due December 31, 2020

Fiscal Year Ended June 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jefferson	PWSD 1 Jefferson County	Yes	December 2, 2020
	PWSD 10 Jefferson County	Yes	December 30, 2020
Johnson	Johnson County Community Health	No	
	South Fork of Blackwater WSD	No	
	Trails Consolidated PLD	Yes	September 23, 2020
Laclede	Fountains CID	Yes	December 8, 2020
	Lebanon Marketplace CID	Yes	September 23, 2020
	Southdale Center CID	Yes	September 23, 2020
Lafayette	Concordia FPD	Yes	July 23, 2020
	Corder FPD	Yes	August 31, 2020
	Little Sni A Bar WSD	Yes	December 11, 2020
	Tabo Creek Watershed Subdistrict	Yes	December 14, 2020
Lewis	Wellington Napoleon WSD	Yes	December 16, 2020
	Canton Public Library District	Yes	December 31, 2020
	Canton SRD Lewis County	No	
	Dickerson SRD Lewis County	No	
Lincoln	Lincoln County Health Department	Yes	December 31, 2020
	Lincoln Crossing CID	Yes	September 23, 2020
Linn	Brookfield Carnegie PLD	Yes	July 30, 2020
	East Yellow Creek WSD	Yes	November 17, 2020
	Linneus FPD	Yes	July 14, 2020
Livingston	Green Township FPD	No	
Macon	Macon County NHD	No	
Marion	Hannibal Free Library District	No	
Miller	Lake of the Ozarks Area SBD Miller County	No	
	Osage National TDD	Yes	June 9, 2020
Mississippi	Levee District 3 Mississippi County	Yes	July 14, 2020
	Mississippi County Port Authority	Yes	December 30, 2020
	St. Johns Levee & Drainage District	Yes	December 28, 2020
Monroe	Madison SRD Monroe County	No	
Montgomery	Tri County Levee District	Yes	September 22, 2020
	Wellsville FPD	Yes	December 9, 2020
Morgan	Golden Age NHD 1	Yes	October 6, 2020
	Good Shepherd NHD	No	
	Lake of the Ozarks Area SBD Morgan County	No	
New Madrid	Drainage District 28 New Madrid County	Yes	July 15, 2020
	New Madrid Clean Energy Development Board	Yes	December 2, 2020
	New Madrid County PID	Yes	December 10, 2020
	PWSD 1 New Madrid County	Yes	December 3, 2020
Newton	Lost Creek Watershed Subdistrict	Yes	August 19, 2020
Nodaway	102 River Tributaries Subdistrict	No	
	Barnard FPD	Yes	July 7, 2020
	Hoover Frankum WSD	No	
	Mill Creek Watershed Subdistrict	No	
	Mozingo Creek Watershed Subdistrict	No	
	West Nodaway FPD	Yes	December 31, 2020

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due December 31, 2020

Fiscal Year Ended June 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Pemiscot	Caruthersville Library District	Yes	October 16, 2020
	Consolidated Drainage District 1	No	
	Consolidated Drainage District 3	Yes	December 28, 2020
	Hayti-Ventures CID	No	
	Steele Public Library District	Yes	August 25, 2020
Perry	Bois Brule Levee & Drainage District	Yes	August 10, 2020
Pettis	1705 Broadway CID	Yes	August 5, 2020
	Boonslick Regional Library District	Yes	September 23, 2020
Phelps	Rolla Free Public Library District	Yes	December 3, 2020
Pike	Pike County Memorial Hospital	No	
Platte	Northmoor Associates CID	Yes	December 2, 2020
	Riverside Gateway Crossing CID	Yes	October 29, 2020
	Riverside Red X CID	No	
	Riverside-Quindaro Bend LD	Yes	December 17, 2020
	Tracy Highlands TDD	Yes	December 16, 2020
	Twin Creeks Village West CID	No	
Pulaski	PWSD 3 Pulaski County	Yes	December 26, 2020
Putnam	Putnam County Memorial Hospital	No	
	PWSD 1 Putnam County	Yes	December 17, 2020
Ralls	Highway 61 CID	Yes	November 5, 2020
Randolph	Downtown Moberly CID	Yes	September 3, 2020
	Moberly Crossings CID	Yes	August 14, 2020
	Lawson SRD Ray County	Yes	December 15, 2020
Ray	Ray County Ambulance District	Yes	November 12, 2020
	Willow Creek Watershed Subdistrict	Yes	December 10, 2020
	Fourche Creek Watershed Subdistrict	Yes	December 8, 2020
Ripley	Little Black Watershed Subdistrict	Yes	December 8, 2020
	Middle Fabius River Subdistrict	Yes	August 31, 2020
	Scotland County Memorial Hospital	No	
Scotland	Scotland County NHD	No	
	Sikeston FPD	Yes	August 27, 2020
	Southeast Missouri Regional PID	Yes	November 30, 2020
Scott	Clarence NHD	No	
	Clarence Public Library District	Yes	December 29, 2020
	Shelbina Carnegie Library District	No	
Shelby	Consolidated North County LD	No	
	Hawk Ridge TDD	Yes	November 18, 2020
	Lakeside 370 Levee District	Yes	December 31, 2020
	South Ridge TDD	Yes	September 24, 2020
	St. Charles City-County PLD	Yes	December 18, 2020
St. Charles	Zumbehl Road/Highway 94 CID	Yes	July 24, 2020
	Appleton City Library District	No	
	St. Clair Co Hospital District 1	Yes	August 3, 2020
St. Clair	10700 Pear Tree Lane CID	Yes	September 29, 2020
	10700 Pear Tree Lane TDD	Yes	September 29, 2020
	2019 Grand Center CID	Yes	December 30, 2020

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports Reports Due December 31, 2020

Fiscal Year Ended June 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis	370/MO Bottom Road/Taussig Road CID	Yes	August 5, 2020
	4576 Woodson Road CID	Yes	December 23, 2020
	4576 Woodson Road TDD	Yes	December 23, 2020
	Arbors of Rockwood CID	Yes	September 24, 2020
	Berkeley-North Park CID	Yes	October 19, 2020
	Brentwood Boulevard/Clayton Rd CID	Yes	August 5, 2020
	Brentwood Boulevard/Clayton Rd TDD	Yes	August 5, 2020
	Cheshire CID	Yes	September 29, 2020
	Crossings at Richmond Heights CID	No	
	Deer Creek Center CID	Yes	November 5, 2020
	Delmar/Delcrest CID	Yes	November 30, 2020
	Earth City Levee District	Yes	December 31, 2020
	Eureka Old Town TDD	Yes	September 24, 2020
	Eureka Pointe CID	Yes	November 18, 2020
	Ferguson Municipal Library District	Yes	August 25, 2020
	Fourth Street TDD	Yes	August 14, 2020
	Hadley Township South 2 CID	Yes	December 10, 2020
	Hazelwood Commerce Center CID	Yes	September 23, 2020
	Hazelwood Levee Subdistrict	Yes	December 31, 2020
	Hazelwood Powerplex CID	Yes	October 28, 2020
	Hilltop Village Center CID	Yes	November 23, 2020
	Howard Bend Levee District	Yes	December 31, 2020
	Kirkwood Public Library District	Yes	November 23, 2020
	Lind-Litz CID	Yes	September 23, 2020
	Lind-Litz TDD	Yes	September 23, 2020
	Maplewood Public Library District	Yes	October 22, 2020
	Metropolitan SwrD St. Louis	Yes	November 25, 2020
	Missouri Bottoms LD - Bridgeton LSD	Yes	December 31, 2020
	Missouri Bottoms Levee District	Yes	December 31, 2020
	Monarch Chesterfield Levee District	Yes	December 31, 2020
	North County Festival/Square CID	No	
	Northpark-Ferguson CID	Yes	October 19, 2020
	NP Kinloch CID	Yes	October 30, 2020
	NP Kinloch CID II	Yes	October 19, 2020
	OHM Woodson Terrace CID	Yes	August 14, 2020
	OHM Woodson Terrace TDD	Yes	August 14, 2020
	Olive Boulevard TDD	No	
	Olivette Gateway CID	Yes	October 1, 2020
	Residence Inn Downtown St. Louis CID	Yes	November 18, 2020
	Riverport Levee District	Yes	December 31, 2020
	Route 141/Marshall Road CID	Yes	October 27, 2020
	St. Louis County Clean Energy Board	Yes	November 13, 2020
	Sunnen Station CID	Yes	August 5, 2020
	Union Station CID	Yes	September 29, 2020
	Valley Park Community PLD	Yes	December 9, 2020
	Village Square CID	Yes	December 3, 2020

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports Reports Due December 31, 2020

Fiscal Year Ended June 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis	Webster Groves Library District	No	
St. Louis City	1100 Washington Avenue CID	Yes	August 5, 2020
	1133 Washington Avenue CID	No	
	1201 Washington CID	Yes	August 5, 2020
	1225 Washington CID	Yes	October 29, 2020
	1225 Washington TDD	Yes	October 29, 2020
	14th & Market Street CID	Yes	September 28, 2020
	1601 S Jefferson CID	Yes	December 17, 2020
	1831/2000 Sidney Street CID	Yes	October 30, 2020
	1831/2000 Sidney Street TDD	Yes	October 30, 2020
	2017 Chouteau CID	Yes	October 20, 2020
	2118 Chouteau TDD	Yes	October 20, 2020
	212 South Grand CID	Yes	October 26, 2020
	212 South Grand TDD	Yes	October 26, 2020
	2350 South Grand CID	Yes	October 29, 2020
	4101 Laclede CID	Yes	September 23, 2020
	501 Olive CID	No	
	501 Olive TDD	No	
	60 Plaza Square CID	Yes	December 31, 2020
	620 Market CID	Yes	July 23, 2020
	705 Olive CID	Yes	September 30, 2020
	705 Olive TDD	Yes	September 30, 2020
	840 East Taylor CID	Yes	December 17, 2020
	Armory CID	Yes	December 17, 2020
	Ballpark Village CID	No	
	Ballpark Village TDD	No	
	Bevo CID	No	
	Broadway Carrie TDD	No	
	Broadway Hotel CID	Yes	September 29, 2020
	Carondelet Commons CID	Yes	December 17, 2020
	Carrie Avenue CID	Yes	December 17, 2020
	Cherokee Street CID	Yes	October 5, 2020
	Cheshire Annex CID	Yes	September 29, 2020
	Cheshire TDD	Yes	September 29, 2020
	Chouteau Avenue Corridor CID	Yes	October 27, 2020
	Chouteau Crossing CID	Yes	December 17, 2020
	City Hospital Laundry Building TDD	Yes	October 26, 2020
	City Hospital Powerhouse CID	Yes	October 26, 2020
	City Hospital Powerhouse TDD	Yes	October 26, 2020
	City Hospital RPA 2-Phase 1 CID	Yes	October 26, 2020
	Clean Energy Development Board	Yes	December 21, 2020
	Cozens/MLK/Grand CID	Yes	December 10, 2020
	Crowne Plaza CID	Yes	October 28, 2020
	Cupples Station Building 9 CID	Yes	September 25, 2020
	CWE Business CID	No	
	Downtown St. Louis CID	No	

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due December 31, 2020

Fiscal Year Ended June 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis City	Dutchtown CID	No	
	EQH Market Street CID	Yes	December 17, 2020
	Euclid South CID	No	
	Expanded Forsyth Associates CID	Yes	December 18, 2020
	Georgian Square CID	Yes	October 26, 2020
	Grand Center Area CID	Yes	October 22, 2020
	Grand Center Area Two CID	No	
	Grove CID	No	
	Hadley Dean Building CID	No	
	Laurel CID	Yes	December 30, 2020
	Loop East CID	Yes	August 12, 2020
	Loughborough Commons CID	Yes	October 28, 2020
	Magnolia CID	Yes	October 20, 2020
	Magnolia TDD	Yes	October 20, 2020
	Newstead West CID	Yes	December 17, 2020
	North Broadway Carrie CID	No	
	Northeast Hampton/I-44 CID	Yes	December 31, 2020
	Olive West CID	Yes	December 17, 2020
	Park Pacific CID	Yes	November 2, 2020
	Railway Exchange Building CID	Yes	December 31, 2020
	Railway Exchange Building TDD	Yes	December 31, 2020
	Residence Inn Downtown St. Louis TDD	Yes	November 18, 2020
	Riverfront Hotel CID	Yes	October 20, 2020
	Riverside CID	Yes	December 23, 2020
	Soccer Stadium CID	Yes	December 10, 2020
	Soccer Stadium TDD	Yes	December 10, 2020
	Soda Fountain Square CID	No	
	Soulard CID	Yes	October 29, 2020
	South Grand CID	Yes	December 21, 2020
	St. Louis Convention Center Hotel 3 CID	Yes	December 10, 2020
	St. Louis Convention Center Hotel TDD	Yes	December 10, 2020
	Syndicate Trust CID	Yes	October 1, 2020
	Tucker & Cass CID	Yes	September 23, 2020
	Union Station TDD	Yes	September 29, 2020
	Washington Avenue TDD	Yes	August 5, 2020
Ste. Genevieve	Levee District 2 Ste. Genevieve County	Yes	September 2, 2020
	Levee District 3 Ste. Genevieve County	Yes	December 2, 2020
Stoddard	Common Sewer District 1 Stoddard County	Yes	November 24, 2020
	Drainage District 23 Stoddard County	Yes	December 17, 2020
	Drainage District 36 Stoddard County	Yes	December 17, 2020
	Drainage District 37 Stoddard County	Yes	December 17, 2020
	Drainage District 38 Stoddard County	Yes	December 17, 2020
	Drainage District 8 Stoddard County	Yes	December 17, 2020
	PWSD 1 Stoddard County	Yes	September 10, 2020
Sullivan	PWSD 1 Sullivan County	Yes	December 2, 2020
Vernon	Nevada Public Library District	Yes	November 20, 2020

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports Reports Due December 31, 2020

Fiscal Year Ended June 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Vernon	Vernon County Ambulance District	Yes	July 21, 2020
Warren	Missouri Valley Levee District	Yes	July 27, 2020
	Shoppes at Warrenton CID	Yes	December 17, 2020
	Warrenton Commons CID	Yes	September 23, 2020
	Webster County NHD	No	
Worth	East Fork of Grand River WSD	No	
	PWSD 1 Worth County	Yes	October 2, 2020
	Sheridan FPD	No	
	Worth County Convalescent Center District	No	
Total Filed		290	
Total Not Filed		87	

Acronyms:

AD	Ambulance District
CID	Community Improvement District
D&LD	Drainage and Levee District
DD	Drainage District
FPD	Fire Protection District
LD	Levee District
LSD	Levee Subdistrict
NHD	Nursing Home District
PID	Port Improvement District
PLD	Public Library District
PWSD	Public Water Supply District
SBD	Special Business District
SRD	Special Road District
SwrD	Sewer District
TDD	Transportation Development District
WSD	Watershed Subdistrict

Appendix B
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2020
Filed in December 2020

Fiscal Year Ended December 31, 2019

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Grundy	Grundy County Rural FPD	Yes	December 10, 2020
Laclede	Nebo Falcon FPD	Yes	December 16, 2020
Platte	Waldron Levee District	Yes	December 9, 2020
Total Filed		3	

Acronyms:

FPD Fire Protection District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due October 31, 2020
 Filed in December 2020

Fiscal Year Ended April 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Buchanan	36th & Frederick CID	Yes	December 15, 2020
Clay	Metro North Crossing CID	Yes	December 14, 2020
Mississippi	St. James Drainage District	Yes	December 10, 2020
Platte	Edgewood Farms CID	Yes	December 29, 2020
Total Filed		4	

Acronyms:

CID Community Improvement District

Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due November 30, 2020

Filed in December 2020

Fiscal Year Ended May 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Caldwell	PWSD 3 Caldwell County	Yes	December 9, 2020
Total Filed		1	

Acronyms:

PWSD Public Water Supply District



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Municipal Court and Revenue Filings December 2020

Report No. 2021- 002

January 2021

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings

December 2020

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by December 31, 2020, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for the 261 cities, 5 towns, and 62 villages is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in December 2020, after their filing deadline. The filing status for these 15 cities and 5 villages is presented in summary on page 4 and by individual entity in Appendixes B to G.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Municipal Court and Revenue Filings

December 2020

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, except counties and school districts, in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 261 cities, 5 towns, and 62 villages with a fiscal year end of June 30, 2020, whose financial report was due by December 31, 2020. Of the 328 municipalities, 240 filed the financial report timely. Of the 230 municipalities required to file an addendum, 106 filed timely. Of the 117 municipalities required to file a certification, 70 filed the certification timely.



Monthly Report on Municipal Court and Revenue Filings
December 2020
Executive Summary

This report includes the filing status for 15 cities and 5 villages that filed at least one of the items (financial report, addendum, or certification) in December 2020, after their filing deadline. Of these municipalities, 9 filed an annual financial report, 11 filed an addendum, and 1 filed a certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2020

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Adair	City of Novinger	No		No	n/a
Andrew	City of Amazonia	Yes	November 16, 2020	n/a	n/a
Atchison	City of Westboro	No		n/a	n/a
Audrain	City of Laddonia	No		No	n/a
	Village of Vandiver	Yes	July 2, 2020	n/a	n/a
Barry	City of Purdy	No		No	n/a
	City of Washburn	Yes	December 28, 2020	No	n/a
Barton	City of Lamar	Yes	December 16, 2020	No	No
	City of Mindenmines	Yes	December 28, 2020	n/a	n/a
	Village of Milford	Yes	September 14, 2020	n/a	n/a
Bates	City of Adrian	No		No	n/a
	City of Amsterdam	Yes	July 14, 2020	n/a	n/a
Bollinger	City of Marble Hill	Yes	December 17, 2020	No	n/a
Boone	City of Hallsville	Yes	December 18, 2020	Yes	n/a
	City of Rocheport	No		n/a	n/a
	City of Sturgeon	Yes	July 8, 2020	No	n/a
	Town of Huntsdale	No		n/a	n/a
	Village of Hartsburg	No		n/a	n/a
Buchanan	City of St. Joseph	Yes	December 31, 2020	Yes	Yes
Butler	City of Fisk	No		No	n/a
	City of Qulin	Yes	December 21, 2020	Yes	n/a
Caldwell	City of Braymer	Yes	October 13, 2020	Yes	n/a
	City of Breckenridge	Yes	November 25, 2020	No	n/a
	City of Cowgill	Yes	July 24, 2020	No	n/a
	City of Hamilton	Yes	December 29, 2020	No	n/a
Callaway	Village of Kingdom City	Yes	October 22, 2020	n/a	n/a
Camden	City of Linn Creek	Yes	December 28, 2020	No	n/a
	City of Stoutland	Yes	July 8, 2020	n/a	n/a
Cape Girardeau	City of Cape Girardeau	Yes	December 22, 2020	Yes	Yes
	City of Delta	Yes	August 17, 2020	Yes	n/a
	Village of Oak Ridge	No		n/a	n/a
	Village of Whitewater	No		No	n/a
Carroll	City of Bogard	Yes	July 22, 2020	Yes	n/a
	City of De Witt	Yes	November 25, 2020	n/a	n/a
Carter	City of Ellsinore	No		No	n/a
Cass	City of Archie	Yes	December 28, 2020	No	n/a
	City of Cleveland	No		No	n/a
	City of Creighton	Yes	December 29, 2020	No	n/a
	City of Freeman	No		No	n/a
	City of Garden City	Yes	December 22, 2020	No	n/a
	City of Lake Annette	No		No	n/a
	Village of Baldwin Park	No		n/a	n/a
	Village of Loch Lloyd	Yes	December 9, 2020	n/a	n/a
Cedar	Village of Jerico Springs	No		No	n/a
Chariton	City of Brunswick	Yes	December 10, 2020	No	n/a
	City of Keytesville	Yes	July 17, 2020	No	n/a

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2020

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Chariton	City of Salisbury	Yes	December 16, 2020	No	n/a
	Village of Dalton	No		n/a	n/a
Christian	City of Clever	Yes	December 16, 2020	No	No
	City of Highlandville	Yes	December 10, 2020	No	n/a
	City of Sparta	Yes	November 9, 2020	Yes	No
Clark	City of Alexandria	Yes	December 23, 2020	n/a	n/a
	City of Wayland	Yes	July 10, 2020	n/a	n/a
Clay	City of Gladstone	Yes	December 21, 2020	Yes	Yes
	City of Pleasant Valley	Yes	December 21, 2020	Yes	Yes
	Village of Birmingham	Yes	December 22, 2020	Yes	n/a
Clinton	City of Gower	No		Yes	Yes
	City of Lathrop	Yes	December 30, 2020	No	No
	City of Plattsburg	Yes	December 18, 2020	Yes	Yes
Cole	City of St. Thomas	Yes	December 7, 2020	n/a	n/a
	City of Taos	Yes	December 30, 2020	No	n/a
Cooper	City of Bunceton	Yes	December 31, 2020	Yes	n/a
	City of Prairie Home	Yes	September 9, 2020	Yes	n/a
	Village of Wooldridge	Yes	October 8, 2020	n/a	n/a
Crawford	City of Bourbon	Yes	December 30, 2020	No	n/a
	City of Cuba	No		No	No
	City of Steelville	No		No	n/a
	Village of St. Cloud	No		n/a	n/a
Dade	City of Everton	Yes	November 18, 2020	No	n/a
	City of Greenfield	Yes	September 14, 2020	Yes	Yes
	City of Lockwood	Yes	November 3, 2020	No	n/a
Dallas	City of Urbana	Yes	November 9, 2020	No	Yes
	Village of Louisburg	No		n/a	n/a
Davies	City of Coffey	Yes	July 24, 2020	n/a	n/a
	City of Jamesport	Yes	December 22, 2020	Yes	n/a
	City of Pattonsburg	Yes	July 16, 2020	Yes	n/a
	Village of Altamont	Yes	October 23, 2020	Yes	n/a
DeKalb	City of Clarksdale	No		No	n/a
	City of Maysville	Yes	December 22, 2020	Yes	n/a
	Village of Amity	No		n/a	n/a
Dent	City of Salem	No		No	n/a
Douglas	City of Ava	Yes	December 23, 2020	Yes	n/a
Dunklin	City of Arbyrd	Yes	August 28, 2020	Yes	Yes
	City of Campbell	No		Yes	Yes
	City of Clarkton	Yes	November 13, 2020	No	Yes
	City of Holcomb	No		No	No
	City of Kennett	No		No	n/a
	City of Malden	No		Yes	Yes
	City of Senath	Yes	December 28, 2020	No	No
	City of Berger	Yes	August 11, 2020	No	n/a
Franklin	City of New Haven	Yes	December 31, 2020	Yes	Yes
	City of Pacific	No		No	No

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2020

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Franklin	City of Union	Yes	December 18, 2020	Yes	No
	Village of Parkway	Yes	November 25, 2020	n/a	n/a
Gasconade	City of Bland	Yes	August 19, 2020	Yes	Yes
	City of Gasconade	Yes	November 4, 2020	No	n/a
	City of Hermann	Yes	December 4, 2020	Yes	n/a
	City of Morrison	Yes	November 23, 2020	n/a	n/a
	City of Owensville	No		No	n/a
	City of Rosebud	Yes	October 20, 2020	Yes	n/a
	City of Albany	Yes	December 18, 2020	Yes	n/a
Gentry	City of King City	Yes	December 11, 2020	Yes	n/a
	Village of Darlington	No		n/a	n/a
Greene	City of Ash Grove	Yes	October 6, 2020	No	No
	City of Battlefield	Yes	October 20, 2020	No	No
	City of Fair Grove	Yes	August 26, 2020	Yes	Yes
	City of Springfield	Yes	December 16, 2020	Yes	Yes
Grundy	City of Galt	No		n/a	n/a
	Village of Brimson	No		n/a	n/a
Harrison	Village of Mount Moriah	Yes	July 30, 2020	n/a	n/a
Henry	Village of Brownington	Yes	September 3, 2020	n/a	n/a
Hickory	City of Hermitage	Yes	October 22, 2020	n/a	n/a
	City of Weaubleau	Yes	November 9, 2020	n/a	n/a
	City of Wheatland	Yes	December 23, 2020	n/a	n/a
Holt	City of Craig	No		No	n/a
	City of Mound City	Yes	December 28, 2020	Yes	n/a
	Village of Big Lake	Yes	November 25, 2020	No	n/a
	Village of Bigelow	Yes	December 31, 2020	n/a	n/a
Howard	City of Fayette	Yes	December 22, 2020	Yes	n/a
	City of Franklin	Yes	December 8, 2020	No	No
	City of Glasgow	Yes	December 15, 2020	No	n/a
	City of New Franklin	Yes	December 1, 2020	No	n/a
Howell	City of Mountain View	Yes	December 29, 2020	No	Yes
Iron	City of Arcadia	Yes	September 3, 2020	Yes	n/a
	City of Ironton	Yes	December 31, 2020	No	n/a
	City of Pilot Knob	Yes	September 2, 2020	Yes	n/a
	City of Viburnum	Yes	July 6, 2020	No	n/a
Jackson	City of Greenwood	Yes	December 4, 2020	Yes	Yes
	City of Independence	Yes	December 28, 2020	Yes	Yes
	City of Lake Tapawingo	Yes	December 8, 2020	No	n/a
	City of Lee's Summit	Yes	December 27, 2020	Yes	Yes
	City of Lone Jack	Yes	December 1, 2020	Yes	Yes
Jasper	City of Alba	Yes	November 13, 2020	n/a	n/a
	City of Carthage	Yes	December 18, 2020	No	No
	City of La Russell	Yes	September 1, 2020	n/a	n/a
	City of Neck City	Yes	October 30, 2020	n/a	n/a
	City of Oronogo	Yes	December 1, 2020	Yes	Yes
	City of Waco	Yes	December 31, 2020	n/a	n/a

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2020

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Jasper	Town of Brooklyn Heights	Yes	December 21, 2020	n/a	n/a
Jefferson	City of Byrnes Mill	No		Yes	No
	City of Herculanum	Yes	December 31, 2020	Yes	Yes
	City of Hillsboro	Yes	September 8, 2020	No	n/a
	City of Olympian Village	Yes	December 28, 2020	n/a	n/a
	City of Holden	No		No	n/a
Johnson	City of Hurdland	No		n/a	n/a
Knox	City of Lebanon	Yes	December 17, 2020	Yes	Yes
Laclede	Village of Evergreen	Yes	July 2, 2020	n/a	n/a
	City of Corder	Yes	July 17, 2020	Yes	n/a
	City of Waverly	Yes	July 17, 2020	No	n/a
	City of Wellington	Yes	December 10, 2020	No	n/a
	Village of Aullville	Yes	November 25, 2020	n/a	n/a
Lawrence	City of Miller	Yes	October 13, 2020	No	n/a
Lewis	City of Canton	No		No	No
	City of Ewing	Yes	September 1, 2020	n/a	n/a
	City of Lewistown	Yes	December 11, 2020	n/a	n/a
	Village of Monticello	No		n/a	n/a
	City of Troy	Yes	December 23, 2020	Yes	Yes
Livingston	City of Chula	No		n/a	n/a
	Village of Mooresville	Yes	October 29, 2020	n/a	n/a
	City of Bevier	Yes	December 15, 2020	n/a	n/a
Macon	City of Callao	Yes	November 24, 2020	Yes	n/a
	City of La Plata	Yes	August 18, 2020	No	n/a
	Village of Cobalt City	No		n/a	n/a
Madison	City of Belle	No		Yes	Yes
Maries	City of Vienna	Yes	September 14, 2020	Yes	n/a
Marion	City of Hannibal	Yes	December 16, 2020	No	Yes
Mercer	City of Mercer	Yes	July 22, 2020	No	n/a
Miller	City of Bagnell	No		n/a	n/a
	Village of Brumley	Yes	December 31, 2020	n/a	n/a
	City of Bertrand	Yes	July 24, 2020	Yes	No
Mississippi	Village of Wilson City	No		n/a	n/a
	City of Clarksburg	Yes	August 3, 2020	Yes	n/a
	City of Madison	Yes	December 15, 2020	Yes	n/a
Montgomery	City of Middletown	Yes	December 23, 2020	No	n/a
	City of Montgomery	No		No	No
	City of New Florence	Yes	December 11, 2020	Yes	No
Morgan	City of Stover	Yes	November 5, 2020	No	n/a
	Town of Gravois Mills	Yes	August 10, 2020	n/a	n/a
	City of Gideon	No		No	Yes
New Madrid	City of Howardville	Yes	December 4, 2020	No	No
	City of Lilbourn	Yes	December 29, 2020	No	n/a
	City of Parma	Yes	October 6, 2020	Yes	Yes
	Village of Catron	Yes	December 31, 2020	No	n/a
	Village of North Lilbourn	Yes	August 12, 2020	n/a	n/a

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2020

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Newton	City of Diamond	Yes	December 14, 2020	Yes	Yes
	City of Granby	Yes	November 6, 2020	No	No
	Village of Dennis Acres	Yes	July 29, 2020	n/a	n/a
	Village of Saginaw	Yes	December 14, 2020	n/a	n/a
	Village of Stark City	Yes	August 17, 2020	n/a	n/a
	Village of Stella	No		n/a	n/a
Nodaway	City of Arkoe	No		n/a	n/a
	City of Barnard	No		No	n/a
	City of Burlington Junction	Yes	December 29, 2020	No	n/a
	City of Elmo	Yes	July 20, 2020	No	n/a
	City of Skidmore	Yes	December 30, 2020	Yes	n/a
Oregon	City of Alton	Yes	December 16, 2020	No	n/a
	City of Koshkonong	Yes	November 19, 2020	Yes	n/a
	City of Thayer	Yes	December 31, 2020	No	Yes
Osage	City of Chamois	No		n/a	n/a
	City of Meta	Yes	December 3, 2020	n/a	n/a
Ozark	Village of Bakersfield	No		n/a	n/a
Pemiscot	City of Caruthersville	Yes	November 17, 2020	Yes	Yes
	City of Hayti	Yes	December 18, 2020	No	No
	City of Hayti Heights	No		No	No
	City of Steele	Yes	December 3, 2020	Yes	No
	Town of Cooter	Yes	November 24, 2020	No	No
Perry	City of Altenburg	Yes	December 7, 2020	n/a	n/a
	City of Frohna	Yes	October 12, 2020	n/a	n/a
Pettis	City of Green Ridge	Yes	December 31, 2020	No	n/a
	City of Smithton	Yes	December 31, 2020	Yes	n/a
Phelps	City of Doolittle	No		No	n/a
	City of Newburg	Yes	November 9, 2020	No	n/a
Pike	City of Clarksville	No		No	n/a
	City of Frankford	Yes	November 4, 2020	No	No
Platte	City of Houston Lake	Yes	December 29, 2020	Yes	n/a
	City of Northmoor	Yes	July 15, 2020	Yes	Yes
	City of Riverside	Yes	December 9, 2020	No	No
Polk	City of Morrisville	Yes	November 17, 2020	n/a	n/a
	Village of Aldrich	Yes	December 30, 2020	n/a	n/a
	Village of Flemington	No		n/a	n/a
Pulaski	City of Crocker	Yes	December 28, 2020	No	No
Putnam	Village of Livonia	No		n/a	n/a
	Village of Lucerne	Yes	October 3, 2020	n/a	n/a
Ralls	City of New London	No		No	n/a
	Village of Rensselaer	No		n/a	n/a
Randolph	City of Clark	Yes	October 30, 2020	No	n/a
	City of Clifton Hill	No		n/a	n/a
	City of Huntsville	Yes	December 21, 2020	No	n/a
	City of Moberly	Yes	December 3, 2020	No	n/a
	Village of Jacksonville	No		n/a	n/a

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2020

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Randolph	Village of Renick	Yes	August 25, 2020	n/a	n/a
Ray	City of Lawson	Yes	December 31, 2020	No	No
	City of Wood Heights	No		No	n/a
	Village of Elmira	Yes	July 13, 2020	n/a	n/a
Reynolds	City of Bunker	Yes	December 30, 2020	Yes	n/a
	City of Ellington	Yes	December 23, 2020	No	n/a
	City of Doniphan	Yes	December 11, 2020	Yes	n/a
Ripley	City of Nelson	No		n/a	n/a
Saline	Village of Grand Pass	Yes	December 18, 2020	n/a	n/a
	City of South Gorin	No		n/a	n/a
	Village of Granger	No		n/a	n/a
Scotland	Village of Rutledge	No		n/a	n/a
	City of Benton	No		No	n/a
	City of Blodgett	No		n/a	n/a
Scott	City of Scott City	Yes	December 29, 2020	Yes	Yes
	City of Sikeston	No		Yes	Yes
	Village of Commerce	No		n/a	n/a
Shelby	Village of Diehlstadt	No		n/a	n/a
	Village of Lambert	Yes	July 29, 2020	n/a	n/a
	Village of Vanduser	Yes	August 21, 2020	n/a	n/a
Shelby	City of Clarence	Yes	December 29, 2020	No	No
	City of Shelbyna	Yes	December 31, 2020	No	No
	Village of Leonard	Yes	August 24, 2020	n/a	n/a
St. Charles	City of Lake St. Louis	Yes	December 28, 2020	No	Yes
St. Clair	City of Lowry City	Yes	August 5, 2020	No	n/a
	Village of Gerster	No		n/a	n/a
	City of Bismarck	No		No	No
St. Francois	City of Desloge	Yes	October 9, 2020	Yes	Yes
	City of Leadington	No		No	n/a
	City of Bella Villa	Yes	December 23, 2020	No	No
St. Louis	City of Bellefontaine Neighbor	Yes	December 30, 2020	No	No
	City of Berkeley	No		No	No
	City of Black Jack	Yes	November 16, 2020	Yes	Yes
St. Louis	City of Calverton Park	Yes	December 29, 2020	Yes	Yes
	City of Charlack	No		No	Yes
	City of Clarkson Valley	Yes	September 16, 2020	Yes	Yes
St. Louis	City of Country Club Hills	Yes	December 18, 2020	No	Yes
	City of Creve Coeur	Yes	December 16, 2020	Yes	Yes
	City of Edmundson	Yes	December 9, 2020	Yes	Yes
St. Louis	City of Eureka	Yes	December 28, 2020	Yes	No
	City of Ferguson	Yes	December 23, 2020	Yes	Yes
	City of Frontenac	Yes	December 21, 2020	Yes	Yes
St. Louis	City of Glendale	Yes	December 1, 2020	Yes	Yes
	City of Hazelwood	Yes	December 24, 2020	Yes	Yes
	City of Kinloch	Yes	November 28, 2020	Yes	n/a
St. Louis	City of Maplewood	No		Yes	Yes

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2020

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
St. Louis	City of Oakland	Yes	November 19, 2020	No	No
	City of Olivette	Yes	December 23, 2020	Yes	Yes
	City of Overland	Yes	December 21, 2020	Yes	Yes
	City of Pine Lawn	No		No	No
	City of Richmond Heights	Yes	December 30, 2020	Yes	Yes
	City of University City	Yes	December 30, 2020	Yes	Yes
	City of Valley Park	Yes	December 28, 2020	Yes	No
	City of Velda City	No		No	No
	City of Vinita Park	Yes	November 12, 2020	No	Yes
	City of Warson Woods	Yes	August 25, 2020	No	Yes
	City of Webster Groves	Yes	December 28, 2020	Yes	Yes
	City of Wellston	No		No	Yes
	City of Winchester	Yes	December 18, 2020	Yes	No
	City of Woodson Terrace	Yes	October 2, 2020	Yes	Yes
	Town of Grantwood Village	No		No	Yes
	Village of Hanley Hills	Yes	December 3, 2020	No	No
	Village of Norwood Court	Yes	November 18, 2020	n/a	n/a
St. Louis City	City of St. Louis City	Yes	December 28, 2020	Yes	Yes
Stoddard	City of Bell City	No		No	n/a
	City of Bernie	Yes	July 23, 2020	No	No
	City of Bloomfield	Yes	December 31, 2020	Yes	Yes
	City of Dexter	Yes	August 12, 2020	No	No
	City of Dudley	Yes	December 30, 2020	n/a	n/a
	City of Essex	Yes	August 24, 2020	No	n/a
	City of Puxico	Yes	December 31, 2020	Yes	Yes
Stone	City of Crane	No		No	No
	City of Hurley	Yes	July 20, 2020	n/a	n/a
	Village of Blue Eye	No		n/a	n/a
	Village of Coney Island	Yes	August 17, 2020	n/a	n/a
	Village of McCord Bend	No		n/a	n/a
Sullivan	City of Milan	Yes	December 9, 2020	No	n/a
Taney	City of Rockaway Beach	Yes	December 17, 2020	Yes	n/a
	Village of Bull Creek	Yes	November 6, 2020	n/a	n/a
Texas	City of Cabool	Yes	December 15, 2020	Yes	Yes
	City of Summersville	Yes	November 18, 2020	No	No
Vernon	City of Walker	Yes	October 19, 2020	Yes	n/a
Warren	City of Marthasville	Yes	October 26, 2020	Yes	n/a
	City of Truesdale	Yes	December 29, 2020	Yes	n/a
	City of Warrenton	Yes	December 16, 2020	No	No
	Village of Innsbrook	Yes	September 22, 2020	Yes	n/a
Washington	City of Irondale	No		n/a	n/a
	City of Potosi	Yes	December 16, 2020	Yes	Yes
Wayne	City of Greenville	Yes	August 7, 2020	Yes	Yes
	City of Piedmont	Yes	December 9, 2020	Yes	Yes
	City of Williamsville	Yes	December 15, 2020	Yes	Yes
Webster	City of Fordland	Yes	November 4, 2020	Yes	Yes

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2020

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Webster	City of Rogersville	No		Yes	No
	City of Seymour	Yes	October 21, 2020	Yes	Yes
	Village of Diggins	Yes	December 15, 2020	n/a	n/a
Wright	City of Hartville	Yes	October 2, 2020	Yes	n/a
	City of Mountain Grove	Yes	December 22, 2020	Yes	Yes
	City of Norwood	Yes	September 14, 2020	n/a	n/a
Total Filed		240		106	70
Total Not Filed		88		124	47
Total n/a		0		98	211

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due February 29, 2020
Filed in December 2020

Fiscal Year Ended August 31, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Franklin	Village of Miramiguo Park	Yes	December 28, 2020	***	n/a
Total Filed		1		0	0

*** Filed after February 29, 2020, but before December 2020.

n/a Entities without a municipal judge are not required to file a certification.

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due March 31, 2020
Filed in December 2020

Fiscal Year Ended September 30, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Ozark	Village of Theodosia	**	March 10, 2020	Yes	n/a
St. Louis	City of Greendale	***	April 1, 2020	Yes	**
Total Filed		0		2	0

** Filed by March 31, 2020

*** Filed after March 31, 2020, but before December 2020.

n/a Entities without a municipal judge are not required to file a certification.

Appendix D
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2020
Filed in December 2020

Fiscal Year Ended December 31, 2019

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Barry	City of Butterfield	Yes	December 21, 2020	**	n/a
Lincoln	City of Old Monroe	**	April 28, 2020	Yes	n/a
Madison	City of Marquand	***	July 1, 2020	Yes	n/a
Nodaway	Village of Guilford	***	July 4, 2020	Yes	n/a
Platte	City of Camden Point	***	July 9, 2020	Yes	n/a
Ripley	City of Naylor	**	February 6, 2020	Yes	n/a
Texas	City of Houston	Yes	December 7, 2020	***	No
Total Filed		2		5	0

** Filed by June 30, 2020.

*** Filed after June 30, 2020, but before December 2020.

n/a Entities without a municipal judge are not required to file a certification.

Appendix E
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due August 31, 2020
Filed in December 2020

Fiscal Year Ended February 29, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	City of Pasadena Hills	***	September 16, 2020	***	Yes
Total Filed		0		0	1

*** Filed after August 31, 2020, but before December 2020.

Appendix F
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due September 30, 2020
Filed in December 2020

Fiscal Year Ended March 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Clay	Village of Claycomo	***	October 6, 2020	Yes	No
Montgomery	City of Jonesburg	***	October 19, 2020	Yes	n/a
	City of Wellsville	Yes	December 8, 2020	**	n/a
St. Louis	Village of Hillsdale	No		Yes	n/a
Total Filed		1		3	0

** Filed by September 30, 2020.

*** Filed after September 30, 2020, but before December 2020.

n/a Entities without a municipal judge are not required to file a certification.

Appendix G
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due October 31, 2020
Filed in December 2020

Fiscal Year Ended April 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Dunklin	City of Hornersville	Yes	December 23, 2020	No	No
Lewis	City of La Belle	Yes	December 3, 2020	n/a	n/a
Osage	City of Linn	Yes	December 16, 2020	No	n/a
Randolph	City of Higbee	Yes	December 14, 2020	n/a	n/a
St. Louis	City of Beverly Hills	Yes	December 31, 2020	Yes	**
Total Filed		5		1	0

** Filed by October 31, 2020.

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.



Nicole Galloway, CPA

Missouri State Auditor

Jackson County

Departmental and Other County Policies and Procedures

Report No. 2021-001

January 2021

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Jackson County Departmental and Other County Policies and Procedures

Assessment Department	The county's total assessed valuation increased by 19.75 percent as a result of the 2019 biennial reassessment, an increase that was over 70 percent more than any other county in the state and significantly higher than the typical biennial reassessment increase. Several lawsuits were filed against the county over the increases, and many property owners appealed the increased valuation. While several of the appeals from 2019 are still pending, various appeals resulted in the assessed valuation of approximately 13,000 parcels being decreased approximately \$246 million. In addition, the county did not always timely enter into written contracts for assessment and reappraisal-related services, and did not require invoices submitted to the county to provide sufficient details of the services provided and expenses billed to the county. The Director of Assessment did not file, or timely file annual reports showing every residential and commercial real estate parcel with certain increases from the previous year as required by county code. The Assessment department also has not developed a method (map) to track all parcels located within Tax Increment Financing (TIF) boundaries in the county, and does not keep a complete and accurate listing of all TIF districts within the county.
Accounting Controls over Receipts and Bank Accounts	Significant improvements are needed in the handling of receipts of the Collections department at both the Kansas City and Independence courthouse locations. The Parks and Recreation department lacks adequate controls and procedures to account for gate fees at Adair Park. The Chief Administrative Officer has not prepared timely monthly and annual bank account reports and reconciliations in compliance with county code.
County Property Leases	Improvements are needed in the handling of county property leases. The Old City Hall was leased for 50 years at \$1 a year with the provision the tenant would restore and maintain the property. A site visit showed the property to be vacant and in poor condition. The county did not conduct a cost-benefit analysis to determine if it was reasonable to continue to own the regional animal shelter and fund animal shelter operations when the majority of the animals sheltered are for the City of Independence.
Former Sheriff's Equipment	The Sheriff's office does not have documentation indicating the former Sheriff returned all county issued equipment including a handgun, handheld radio, ballistic vest, and voice recorder, following his resignation.
Electronic Data Security	The Information Technology department did not maintain or monitor network access logs and did not timely revoke network access of terminated employees.
Electronic Communication Policies	The county has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Sunshine Law	The County Counselor has not established procedures to ensure all Sunshine Law requests are submitted to his office for review and assistance with compliance. The County Counselor does not maintain a log to ensure all requests are accounted for properly and a log is also not maintained by various officials or departments. Fees charged for Sunshine Law requests are not always compliant with the Sunshine Law.
County Boards and Commissions	The list of county boards and commissions and their members maintained by the Clerk of the County Legislature and the list included on the county's website are not always accurate and complete. The County Executive did not ensure vacancies and expired terms on boards and commissions were filled timely.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Jackson County

Departmental and Other County Policies and Procedures

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NICOLE GALLOWAY, CPA

Missouri State Auditor

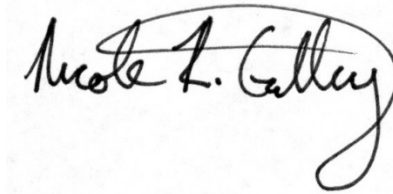
Honorable Chairman of the Jackson County Legislature
and
Members of the Jackson County Legislature
and
Frank White, Jr., Jackson County Executive
Jackson County, Missouri

We have audited certain operations of Jackson County - Departmental and Other County Policies and Procedures in fulfillment of our duties under Section 29.200.3, RSMo. The State Auditor initiated audits of Jackson County in response to a formal request from the Jackson County Legislature. The county engaged BKD LLP, Certified Public Accountants (CPAs), to audit the county's financial statements for the years ended December 31, 2018, and 2017. To minimize duplication of effort, we reviewed the CPA firm's reports. The scope of our audit included, but was not necessarily limited to, the 2 years ended December 31, 2018. The objectives of our audit were to:

1. Evaluate the county's internal controls over certain management operations and financial functions related to departmental and other county policies and procedures.
2. Evaluate the county's compliance with certain legal provisions related to departmental and other county policies and procedures.
3. Evaluate the economy and efficiency of certain management practices and procedures related to departmental and other county policies and procedures, including certain financial transactions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Jackson County - Departmental and Other County Policies and Procedures.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with the first name "Nicole" and last name "Galloway" clearly distinguishable. It is written over a faint, rectangular background.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Senior Director:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	Pamela Allison, CPA, CFE
In-Charge Auditor:	Robert McArthur II, CFE
Audit Staff:	Rex Murdock, M.S.Acct.
	John-Henry T. Jarwood, MBA, CFE
	Amanda G. Flanigan, MAcc

Jackson County

Departmental and Other County Policies and Procedures

Introduction

Background

The State Auditor was requested on February 26, 2018, by the Jackson County Legislature under Section 29.200.3, RSMo, to conduct a performance audit of Jackson County. On January 3, 2018, the County Executive made a recommendation to the County Legislature to request a comprehensive audit of the county's fiscal and procurement process by the State Auditor's Office (SAO). The County Legislature agreed with this recommendation and passed Resolution 19745 on February 26, 2018, requesting the State Auditor perform an audit of the county. This request was accepted by the SAO and audit fieldwork started in December 2018.

This is the last audit report that will be issued as part of the audit of Jackson County. Four other reports have been previously issued as part of the audit of Jackson County including: Jackson County Community Backed Anti-Crime Tax (COMBAT) Fund, Jackson County No-Bid Contracts and Other Expenditures, Jackson County Budgets and Transfers, and Jackson County Payroll and Personnel Issues.

Scope and Methodology

The scope of this audit included evaluating (1) internal controls, (2) policies and procedures, and (3) other management functions and compliance requirements in place during the 2 years ended December 31, 2018.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; gathering information regarding various departmental and other county operations through discussions with various current and past county personnel and reviewing the information obtained; and testing selected transactions. To gain an understanding of legal requirements governing departmental and other county operations, we reviewed applicable state laws, the county charter, county code, and written policies and procedures; and interviewed various individuals.

We obtained an understanding of the applicable controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violation of contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to these provisions.

Jackson County

Departmental and Other County Policies and Procedures

Management Advisory Report - State Auditor's Findings

1. Assessment Department

Assessment department controls and procedures need improvement.

1.1 Assessment services

The county's total assessed valuation increased by 19.75 percent as a result of the 2019 biennial reassessment, an increase that was over 70 percent more than any other county in the state¹ and significantly higher than the typical biennial reassessment increase. In addition, the county did not enter into timely written contracts and contract amendments, or require adequate supporting documentation to support assessment expenditures.

Reassessments

A comprehensive biennial reassessment process for 2019 was performed to appraise all county properties at their real value. This resulted in an increased assessed valuation for approximately 257,000 of 300,000 residential and commercial parcels (86 percent), totaling over \$2 billion. As a result of these increases, several lawsuits were filed against the county and many properties subsequently went through one or more of the following appeals processes:

- The Director of Assessment hears informal reviews from citizens not satisfied with their assessed value, as allowed by county policy.
- The Jackson County Board of Equalization (BOE) holds hearings rendering decisions on appealed assessed values, as required by Section 138.060, RSMo.
- The State Tax Commission (STC) hears appeals not satisfied through the BOE process, as required by Section 138.430, RSMo. Appeals to the STC must be filed within 30 days of the BOE's decision.

Based on the data we received through January 2020, the assessed valuation of approximately 13,000 parcels had been decreased approximately \$246 million as a result of the various appeals. The appeals process for 2019 is still continuing due to the significant number of 2019 appeals and the COVID-19 pandemic. The County Counselor indicated on December 7, 2020, "We still have some BOE cases to finish from 2019 at this point, approximately 220 total with 70 commercial and 150 residential. Property owners will get thirty days from the BOE decision to appeal to the STC. Since the BOE is still hearing 2019 appeals, there may be additional appeals to the STC for the 2019 valuations. There should not be too many appeals to the STC from those still pending BOE cases. The BOE has determined to finish all 2019 cases by the end of December." In addition, the County Counselor indicated on November 5, 2020, "According to the record that we have reviewed there are

¹ State Auditor's Office (SAO), Report Number 2019-120, *2019 Property Tax Rates*, issued December 2019.



Jackson County
Departmental and Other County Policies and Procedures
Management Advisory Report - State Auditor's Findings

approximately 35 appeals still pending before the STC at this time from 2019."

After the 2019 reassessment the county and its reassessment consultant, that had been under contract since June 2014, mutually agreed to not renew the reappraisal assessment service contracts that ended on September 30, 2019. Subsequently in October 2020, following 3 requests for proposals, the Legislature passed a resolution authorizing a new consultant contract at a total cost of \$17.8 million for the following services:

- Maintenance of assessment records and data including data collection, analysis and data entry of records at a cost of \$5.8 million.
- A computer assisted mass appraisal system to replace "aging county software that no longer functions correctly" at a cost of \$2.7 million.
- Reassessment services for the 2023 biennial reassessment at a cost of \$9.3 million.

Contract/contract amendment
timeliness

As similarly noted in the Jackson County No-Bid Contracts and Other Expenditures report,² the county did not always timely enter into written contracts.

- The county did not timely enter into several contracts and contract amendments with the assessment and reappraisal services consultant discussed above. For example, after the initial contract expired on December 31, 2016, the county was billed \$120,000 for assessment services provided in January and February 2017 (\$60,000 per month) by the consultant prior to signing a contract renewal on February 10, 2017. The county subsequently paid for these services on February 16, 2017, and March 2, 2017.

In addition, the county did not enter into the 2nd renewal contract until April 17, 2018, changing the term from January through December 2018, to January 2018 through September 2019. As a result, all services and expenses incurred from January through April 16, 2018, were incurred without a signed contract. For example, the county was billed \$47,628 on April 13, 2018, by the consultant for "Extraordinary expenses due - from prior to the second renewal term." The county subsequently paid these expenses on April 19, 2018.

² SAO, Report Number 2020-075, *Jackson County No-Bid Contracts and Other Expenditures*, issued September 2020.



Jackson County
Departmental and Other County Policies and Procedures
Management Advisory Report - State Auditor's Findings

- The county did not timely enter into the original contract and 2 subsequent amended contracts with another consultant to provide assistance to the Assessment department with its communications plans, services and outreach regarding the department and the appeals process, and other assessment services. The original contract and 2 subsequent amendments were all entered into after the stated start dates of July 1, 2014, 2015, and 2016, respectively.

Supporting documentation

As similarly noted in the Jackson County No-Bid Contracts and Other Expenditures report, the county did not require invoices submitted to the county to provide sufficient documentation of the details of the services provided and expenses billed to the county, limiting the county's ability to review the invoices for reasonableness, compliance with bids/contracts, and accuracy.

An invoice submitted by the second consultant only indicated "professional services preformed [*sic*] Jackson County Assessment Division March 1 to March 31, 2017." The invoice did not provide dates of hours worked, services performed, or expenses incurred. While we reviewed only one payment totaling \$3,000, the county paid this consultant \$54,000 during 2016 and 2017.

Conclusion

It is essential the county closely monitor the maintenance of assessment records and data, the implementation of the new computer-assisted appraisal system, the reassessment services for the biennial reassessments, and the training of staff to ensure effective and efficient future reassessments. Clear, detailed, and timely written contracts are necessary to ensure all parties are aware of their duties and responsibilities, prevent misunderstandings, and ensure county money is used appropriately and effectively. Also, closely monitoring compliance with contract terms is important to ensure county resources and assets are used wisely. Section 432.070, RSMo, provides that no county shall enter into a contract unless the contract is ". . . in writing and dated when made" To ensure prudent and proper use of county funds, payments should only be approved when adequate supporting documentation is submitted. Only by receiving detailed supporting documentation can the county ensure invoices for payment of professional services are legitimate and accurate, and comply with county disbursement policies.

1.2 Changes in assessed
valuation reports

The Director of Assessment did not file, or timely file annual reports showing every residential and commercial real estate parcel with a 50 percent or greater increase in assessed valuation, or an increase in excess of \$50,000 for residential real estate and \$100,000 for commercial real estate from the previous year as required by county code.

The former Director of Assessment did not file the 2018 report as required and the Legislative Auditor indicated the 2019 and 2020 reports were not filed



Jackson County
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Management Advisory Report - State Auditor's Findings

by the current Director of Assessment until after the May 31 deadline and only after being prompted by the County Legislature. The 2019 report, initially submitted on June 26, 2019, erroneously only included properties that had an increase of over 50 percent and \$50,000 for residential and over 50 percent and \$100,000 for commercial, as opposed to an increase of over 50 percent **or** \$50,000 for residential and over 50 percent **or** \$100,000 for commercial. The 2019 report was corrected and resubmitted on July 1, 2019. The 2020 report was submitted June 2, 2020. According to the Legislative Auditor, when she receives this report, she submits it to the Legislature and/or advisors to the BOE for review.

Chapter 20, Section 2000, of county code indicates, "On or before May 31 of each year, the Director of Assessment shall file with the clerk of the county legislature and the legislative auditor a report showing every real estate tax parcel classified 'residential' with an increase in assessed valuation from the previous year in excess of 50% of the previous valuation or in excess of \$50,000, and every parcel classified 'commercial' with an increase in assessed valuation from the previous year in excess of 50% of the previous year's valuation or in excess of \$100,000." By not submitting this report timely and accurately significant changes in assessed valuation are not properly disclosed to all required parties.

1.3 Tax Increment Financing projects

The Assessment department has not developed a method (map) to track all parcels located within Tax Increment Financing (TIF) boundaries in the county. In addition, the Assessment department does not keep a complete and accurate listing of all TIF districts within the county.

A TIF is an economic development tool that redirects local tax revenues to the redevelopment of eligible properties that are otherwise economically unfeasible. Sections 99.800 to 99.865, RSMo, the Real Property Tax Increment Allocation Redevelopment Act, enables cities to finance certain redevelopment costs with the incremental tax revenue generated by the net increase in assessed valuation resulting from the redevelopment. When a TIF plan is adopted, real estate taxes in the redevelopment area are frozen at the current level, or base valuation. By applying the real estate tax rate of all taxing districts having taxing power within the redevelopment area to the increased assessed valuation resulting from redevelopment, a tax "increment" is produced. The real estate tax increments are referred to as payments in lieu of taxes (PILOTS).

Assessment department personnel indicated they sometimes relied on the various taxing jurisdictions to request funds from the TIFs to ensure that the amounts owed were being paid out as required. As a result, the Assessment department sometimes failed to distribute monies to taxing jurisdictions.



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For example, the Assessment department³ failed to properly identify 5 parcels of real estate within the Raytown Live TIF district, resulting in a failure to properly distribute PILOTS. In 2016, several years after the TIF district was formed, the developer subdivided several parcels within project area 2, subsequently adding 5 additional parcels within this TIF district. While these new parcels were added to the county tax system and real estate taxes were assessed, PILOTS were not distributed for tax years 2016, 2017, and 2018, because the Assessment department failed to identify these parcels as part of the TIF district within the tax system. The Collections department subsequently distributed \$21,649 in PILOTS to the Raytown Live TIF on October 16, 2020.

In addition, at our request, Assessment department personnel prepared a listing of current TIF projects within each TIF district. Our review of the listing identified various errors or incomplete information. For example, some terminated projects were included in the listing, some current projects were not included in the listing, and some district information was not indicated, including ordinance number, approval date, beginning year, and/or ending year. According to Assessment department personnel, an accurate listing of all TIF projects in each TIF district within the county had not been maintained for over a decade and the new listing was created after our request.

A complete and accurate map showing the boundaries of each TIF district, along with a listing of TIF projects, can serve as useful management tools for the Assessment department and county leaders by properly identifying and tracking progress of the developments. The lack of a complete and accurate TIF listing and map prevents the Assessment department from knowing what TIFs are active, and the county is dependent on local jurisdictions for accurate disbursement of TIF amounts.

Recommendations

The County Legislature and County Executive:

- 1.1 Closely monitor the biennial reassessment process both in the immediate and future years. In addition, the County Legislature and County Executive should enter into timely written contracts and contract amendments, and ensure invoices received are adequately detailed to support the county's review.
- 1.2 Ensure the Director of Assessment submits changes in assessment reports in compliance with county code.

³ Until late 2018, TIF administration was handled by the Economic Development department and then was taken over by the Assessment department.



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- 1.3 Ensure the Assessment department maintains a complete and accurate listing of TIFs and map of TIFs within its boundaries, ensuring PILOTS are properly identified and distributed to taxing jurisdictions.

Auditee's Response

The County Legislature provided a written response. See Appendix A.

The County Executive provided a written response. See Appendix B.

2. Accounting Controls over Receipts and Bank Accounts

Significant improvements are needed in the handling of receipts of the Collections department and the Parks and Recreation department. In addition, the Chief Administrative Officer (CAO) has not prepared timely monthly and annual bank account reports and reconciliations in compliance with county code.

Property taxes and other monies collected by the Collections department totaled over \$900 million during each of the 2 years ended December 31, 2018. Gate receipts for Adair Park collected by the Parks and Recreation department totaled approximately \$79,000 during the 2 years ended December 31, 2018. At December 31, 2018, the county maintained 65 bank accounts with balances totaling approximately \$426 million.

2.1 Collections department

As a result of a cash count performed on June 5, 2019, at 2 Collections department locations, the following concerns were noted:

- Collections department personnel at the Kansas City courthouse location do not manually receipt or record checks and money orders received in the mail on a mail log, record them in the electronic accounting system, or deposit them timely or intact because mail receipts are processed as time allows. The Kansas City courthouse location had 1,130 checks and money orders, totaling approximately \$687,000, in receipts received in the mail that had not been receipted, recorded in the electronic accounting system, or deposited at the time of our cash count. Of the approximately \$687,000 on hand, letters postmarked between May 1 and May 25, 2019, totaled \$324,212. The postmark date was not recorded for \$39,447 received. Some of the checks and money orders were dated in March and April 2019. These monies were subsequently recorded in the electronic accounting system and deposited by the Collections department between June 6 and June 14, 2019.

In addition, the transmittal of monies from taxpayer service personnel (who initially receive the mailed receipts) to cash receivable (cage) personnel (who record and deposit the mailed receipts) is not documented, and checks and money orders are not restrictively endorsed immediately upon receipt. The Taxpayer Service Administrator or Supervisor transmits the monies to the cage; however, the transmittal is



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not documented. Ninety-six checks and money orders (8.5 percent) totaling \$52,157 were not restrictively endorsed. At the time of our cash count, these checks and money orders were being held in the cage until cash receivable personnel could record them and prepare them for deposit.

- Collections department personnel at the Independence courthouse location do not manually receipt or record checks and money orders received in the mail on a mail log, record them in the electronic accounting system, or deposit them timely or intact. Two checks dated May 8, 2019, and May 29, 2019, totaling \$358 were still on hand on June 5, 2019, and were not receipted or recorded in the electronic accounting system. These 2 checks were also not restrictively endorsed. These checks were subsequently recorded in the electronic accounting system and deposited by the Collections department personnel on June 5, 2019.
- Monies transmitted to the Collections department, at the Kansas City courthouse location, from other county departments were also not always receipted, recorded in the electronic accounting system, or deposited timely.

For example, \$501 (including \$476 of cash) collected by the Clerk of the Legislature between May 1, 2019, and May 17, 2019, was transmitted to the Collections department on May 28, 2019, and was still on hand in the Collections department on June 5, 2019, but had not been receipted or recorded. Also, a \$50,961 check on hand, dated May 22, 2019, for the Corrections department phone commissions had not been receipted or recorded. In addition, none of the 6 checks on hand were restrictively endorsed. These monies were subsequently deposited by the Collections department on June 6, 2019, and recorded in the electronic accounting system.

Failure to implement adequate receipting, recording, and depositing procedures, increases the risk that loss, theft, or misuse of monies received will go undetected.

2.2 Parks and Recreation department

The Parks and Recreation department lacks adequate controls and procedures to account for gate fees at Adair Park.

Adair Park has various amenities, but the primary use of Adair Park is a girls' softball complex. The Parks and Recreation department contracts with 2 vendors to operate the gate at this complex charging \$5 for adults, \$3 for ages 6 - 15, and no charge for ages 5 and younger. According to the contract, the Parks and Recreation department receives 40 percent of the gate fees after the vendors' labor costs are deducted, with the vendors receiving the remaining 60 percent.



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These contracts do not require reporting of gate fee collections, including the number of adults and children paying gate fees, less vendor labor costs. Vendors are also not required, at a minimum, to certify the accuracy of gate fee collections. Additionally, the county does not periodically perform a review of the vendors' gate fee procedures to ensure adequate controls are in place to prevent risk of loss, theft, or misuse of gate fees. As a result, the county cannot be assured receipts from Adair Park gate fees are properly accounted for, labor costs are properly documented, and the county is properly paid the remaining fees as required by the contracts.

2.3 Bank account reports and reconciliations

The CAO has not prepared monthly bank account balance reports or filed an annual report showing the most recent bank reconciliations as required by county code. Also, the CAO does not always perform timely bank reconciliations as noted in the following table.

Month/Year of Financial Activity	Date Bank Reconciliation Prepared and Reviewed
September 2017	January 18, 2018
December 2017	April 10, 2018
March 2018	June 22, 2018
June 2018	August 30, 2018
September 2018	February 8, 2019
December 2018	March 27, 2019

Chapter 5, Section 555, of the county code provides, "On a monthly basis, the Chief Administrative Officer shall file a report with the Clerk of the County Legislature and the Legislative Auditor showing the balance of each County bank account with a balance in excess of \$100,000, and the balance of the same account for the same period during the previous year." In addition, Chapter 5, Section 556, provides, "On a monthly basis, the Chief Administrative Officer shall perform or cause to be performed book to bank account reconciliations for all County bank accounts and reconciliations for all political subdivision property tax collection accounts. In addition, on or before March 31 of each year, the Chief Administrative Officer shall file a report with the Clerk of the Legislature and the Legislative Auditor showing the most recent reconciliations performed pursuant to this section."

Failure to report monthly bank account balances, perform timely bank reconciliations, and file an annual report indicating the most recent bank reconciliations performed increases the risk of misstatements of cash balances, including misstatements due to fraud, and possible misappropriation of assets.



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Recommendations

The County Legislature work with the County Executive to:

- 2.1 Ensure monies received in the mail are manually receipted or recorded on a mail log, the transmittal of monies between personnel is documented, monies are recorded in the electronic accounting system and deposited timely and intact, and checks and money orders are restrictively endorsed immediately upon receipt.
- 2.2 Ensure vendors remit reports of gate fee collections less labor costs and/or certify the accuracy of gate fees paid the county, and periodically perform a review of the vendors' gate fee collections.
- 2.3 Ensure the CAO prepares and files monthly and annual reports with the Clerk of the County Legislature and Legislative Auditor and prepares monthly bank reconciliations timely in accordance with county code.

Auditee's Response

The County Legislature provided a written response. See Appendix A.

The County Executive provided a written response. See Appendix B.

3. County Property Leases

Improvements are needed in the handling of county property leases.

Old (Independence) City Hall

The county should reevaluate the lease agreement it entered into as landlord for the property at 200 South Main, Independence, commonly known as "Old City Hall," because the property has not been repaired and redeveloped as intended.

The county acquired the 200 South Main property in 1996 and used the building for office space until 2009. In 2010, the county requested proposals for redevelopment, reuse, and lease of the property. In evaluating responses the county wanted to identify a respondent "whose proposal will enhance and benefit the surrounding neighborhood and also provides a benefit to County residents." The county received 1 proposal to lease the property and 1 proposal to purchase the property. In August 2011, the Director of Public Works recommended accepting the lease proposal because of the county's desire to maintain ownership. The former County Executive and the County Legislature approved a 50-year lease agreement with the lessor for \$1 per year.

The lease indicated the "Tenant shall only use and occupy the Property for general office purposes and for no other purpose without the Landlord's prior written consent. Tenant agrees to restore and maintain the Property in a clean, orderly, healthful condition . . ." However, a site visit performed on November 9, 2020, revealed the property is currently vacant and will require



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significant work in order for it to be useful. The following photographs⁴ show the poor condition of the interior and exterior of the building:



⁴ The photographs presented show (1) the building entrance and (2) the interior of the building. The second photograph was taken from outside the building through a window.



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Due to the property not being used, the lack of the redevelopment, and the current state of disrepair, the property does not provide a benefit to county residents.

City of Independence
Regional Animal Shelter

The county did not conduct a cost-benefit analysis to determine if it was reasonable to continue to own the regional animal shelter and fund animal shelter operations when the majority of the animals sheltered are for the City of Independence.

Jackson County costs related to the shelter for the 3 years ended December 31, 2019, and the number of animals sheltered for unincorporated Jackson County and the City of Independence for the 3 years ended December 31, 2019, were as follows:

	Year Ended December 31,		
	2019	2018	2017
Total Jackson County costs incurred related to animal shelter	\$ 693,853	875,009	939,832
Estimated animals sheltered for unincorporated Jackson County	184 (1)	264	129
Estimated animals sheltered for City of Independence	986	718	866
Total estimated animals sheltered	1,170	982	995
Percentage of animals sheltered for unincorporated Jackson County	16%	27%	13%
Jackson County estimated average cost per animal	\$ 3,771 (1)	3,314	7,286

(1) The contract with the shelter manager/operator was terminated effective July 15, 2019, at which time the City of Independence took over the operations. However, tracking data for animals sheltered by the shelter manager/operator were not available from January 1 through July 15, 2019. Data were provided by the City of Independence for July through December 2019, and included additional details for owner surrenders, stray surrenders, and field intakes for unincorporated Jackson County animals not previously reported by the former shelter manager/operator. We doubled this total in order to obtain an estimated average cost per animal for 2019.

Significantly more animals were sheltered for the City of Independence than those sheltered for unincorporated Jackson County.

The county contracted for the shelter's operation with a not-for-profit until the contractor terminated the contract on July 15, 2019. At that time, the county negotiated with the City of Independence and turned over management and operational responsibilities to the city for 2 years, with options to extend the contract annually. Under the agreement, the city agreed to sell to the county approximately 7 acres of land that the shelter is located on for \$240,000; however, this transaction has not been finalized. This amount had been agreed upon between the county and the city in 2012. The county then leased the shelter, site, and all the existing furniture, fixtures, and equipment to the city for \$1. The county remained responsible for repaying the 2010 special obligation bonds that were issued to finance the construction of the shelter and agreed to pay the city \$100,000 annually in order to assist with transition



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costs. At December 31, 2018, the bonds outstanding totaled approximately \$4.6 million.⁵

The county was unable to provide any cost-benefit analysis documenting how continuing to own and fund shelter operations was determined reasonable and in the best interest of the county.

Due to the lack of analysis, there is less assurance this agreement with the City of Independence is reasonable and fiscally responsible.

Recommendation

The County Legislature and County Executive reevaluate these property lease agreements to ensure they are in the best interest of the county.

Auditee's Response

The County Legislature provided a written response. See Appendix A.

The County Executive provided a written response. See Appendix B.

4. Former Sheriff's Equipment

The Sheriff's office does not have documentation indicating the former Sheriff returned all county issued equipment including a handgun, handheld radio, ballistic vest, and voice recorder, following his resignation. An equipment return sheet is typically filled out by all employees upon resignation; however, no return sheet was found for the former Sheriff.

According to equipment records obtained from the Sheriff's office, one handgun was returned but a second handgun issued to the former Sheriff was not returned. The Sheriff's office asserted that other records show the second handgun was returned; however, those records were not provided to audit staff when requested.

Personnel policy, Section 11.22.B, regarding voluntary separation from county employment indicates, "All County owned property shall be returned to the County by the last date of employment unless otherwise directed by the Appointing Authority." In addition, the Sheriff's office indicated an unofficial policy allowed officers to retain their ballistic vests after the vests' effective life spans.

Recommendation

The County Legislature work with the County Executive to ensure records are kept documenting the return of all county issued equipment, or reasons why certain items were not returned, following an employee's departure in accordance with county policy.

⁵ In September 2020, the county authorized \$4.5 million in special obligation refunding bonds to refinance the county debt on the facility. In addition, the county has had discussions with the city regarding future ownership and operation of the facility.



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Auditee's Response

The County Legislature provided a written response. See Appendix A.

The County Executive provided a written response. See Appendix B.

5. Electronic Data Security

The Information Technology (IT) department did not maintain or monitor network access logs and did not timely revoke network access of terminated employees.

5.1 Network access logs

The county did not maintain or monitor network access logs prior to June 24, 2019. The IT department utilizes a network security software system to authenticate users and workstations, and handle security policy and other aspects of network administration. However, the IT department did not know the user log function had been disabled. According to IT department personnel, the user log function was likely disabled due to server storage capacity concerns. Upon this discovery, the user log function was immediately activated and server storage capacity is no longer a concern.

Without an effective method to identify, log, and monitor significant security-relevant events, there is an increased risk that unauthorized or inappropriate system activity may not be detected.

5.2 User accounts

The IT department did not always timely revoke access to the county network when an employee terminated employment. County network access for 2 former Sheriff's office employees, who terminated employment in March and May 2018, was not revoked until January 2019, approximately 9 and 7 months, respectively, after their terminations.

County network access for terminated employees should be promptly deleted to reduce the risk of a compromised password and unauthorized access to and use of network data.

Recommendations

The County Legislature work with the County Executive to:

- 5.1 Ensure network access logs are maintained and monitored.
- 5.2 Ensure network access for terminated employees is promptly revoked.

Auditee's Response

The County Legislature provided a written response. See Appendix A.

The County Executive provided a written response. See Appendix B.



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6. Electronic Communication Policies

The county has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms. According to the Director of Information Technology, development of an email retention policy has previously been proposed and such a policy drafted, but a formal policy has never been approved.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.⁶

Development of written policies to address the use of electronic communications is necessary to ensure all documentation of official business of the county is retained as required by state law.

Recommendation

The County Legislature and County Executive develop written records management and retention policies to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

Auditee's Response

The County Legislature provided a written response. See Appendix A.

The County Executive provided a written response. See Appendix B.

7. Sunshine Law

Oversight

The county does not fully comply with the Sunshine Law or County Code provisions establishing procedures for Sunshine Law requests.

The County Counselor has not established procedures to ensure all Sunshine Law requests are submitted to his office for review and assistance with compliance. The County Counselor estimated his office reviews approximately 95 percent of all Sunshine Law requests, and most of the remaining 5 percent are handled by the Finance and Purchasing department. The County Counselor does not maintain a log to ensure all requests are accounted for properly and a log is also not maintained by various officials or departments. While the Sunshine Law does not require a log to be maintained,

⁶ Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed October 21, 2020.



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a log would aid in tracking all Sunshine Requests and in documenting compliance with the law.

Chapter 12 of the County Code provides for the County Legislature; each elected official; various division chiefs, department directors, and similar officers; and boards and commissions to each have their own custodian of records. Section 1204.1, indicates all custodian of records are to immediately submit Sunshine Law requests "to the County Counselor for his review and assistance in compliance." Without centralized oversight of all Sunshine Law requests, the county could subject itself to lawsuits and fines and risk loss of credibility with its constituency.

Sunshine Law requests

Fees charged for Sunshine Law requests are not always compliant with the Sunshine Law. We noted the following concerns:

- The Sheriff's office improperly charges photocopying fees at \$2 for the first page and \$0.25 per page for each additional page.
- The prior County Counselor allowed individual attorneys handling Sunshine Law requests to determine the fees charged. The hourly rate quoted for research for an October 2018 Sunshine Law request was \$33 per hour. No documentation was provided indicating how the \$33 was determined.

Chapter 12, Section 1206.2.a, of the county code indicates "The fee for photocopies is \$.10 per single-sided page of a document not larger than 9" x 14" in size." In addition, Section 1206.2.b, indicates the Custodian of Records "may charge such fees as are authorized Pursuant to Section 610.026 of the Revised Statutes of Missouri or any amendments thereto."

Section 610.026.1(1), RSMo, provides that a public governmental body may charge up to 10 cents per page for standard paper copies, the average hourly rate of pay for clerical staff to duplicate documents, and the actual cost of the research time for fulfilling the request. This provision also requires the public governmental body to produce the requested information using employees capable of searching, researching, and copying the records that will result in the lowest cost.

Political subdivisions should ensure charges for public record requests comply with the Sunshine Law. Improper or unreasonable charges place an unnecessary burden on a political subdivision's constituents and could result in limiting government transparency.

Recommendation

The County Legislature and County Executive ensure all Sunshine Law requests are reviewed by the County Counselor and are properly accounted for, and fees are charged in compliance with county code and state law.



Auditee's Response

The County Legislature provided a written response. See Appendix A.

The County Executive provided a written response. See Appendix B.

8. County Boards and Commissions

The list of county boards and commissions and their members maintained by the Clerk of the County Legislature and the list included on the county's website are not always accurate and complete. In addition, the County Executive did not ensure vacancies and expired terms on boards and commissions were filled timely.

Boards and commissions are created for various purposes by county code or state statute. The County Executive is required to appoint the majority of the members of the boards and commissions. The Clerk of the County Legislature maintains a list to track each board and commission, board and commission members' names, terms, vacancies, and expired terms. The Clerk of the County Legislature updates this list as resignations occur and appointments are made to various boards and commissions. This information is used to update the county's boards and commissions website. The boards and commissions listing provided by the Clerk of the County Legislature in July 2019 included 29 boards and commissions. We compared the listing to information provided on the county's boards and commissions website, recent Jackson County legislation, and various other websites.

Incomplete and inaccurate records

A comparison of the Clerk of the County Legislature's list to the county's website identified the following concerns:

- Only 19 of the 29 boards and commissions included on the Clerk of the County Legislature's listing were included on the county's website.
- Four of the 23 boards and commissions included on the county's website were not included on the Clerk of the County Legislature's listing.
- Some information included on the Clerk of the County Legislature's listing did not agree to information included on the county's website. Information included on both the listing and website appeared either incomplete or outdated.

Complete, accurate, and updated lists and websites regarding boards and commissions and the applicable board and commission members are necessary for the County Executive to monitor board and commission vacancies and expired terms, and appoint board and commission members. In addition, accurate information is needed for citizens interested in applying to serve on these boards and commissions.

Unfilled vacancies and expired terms

We also reviewed the number of vacancies and expired terms for the 23 boards and commissions included on the county's website. Seven of the 23



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boards and commissions had at least one vacancy or expired term and 4 of the 7 had significant vacancies and/or expired terms as follows:

- The Community Mental Health Fund Board, a 15-member board, had 3 vacancies and 12 expired terms.
- The Ethics, Human Relations and Citizen Complaints Board, a 7-member board, had 1 vacancy and 6 expired terms.
- The Pension Plan Board of Trustees, an 11-member board, had 8 expired terms.
- The Plan Commission, a 9-member commission, had 1 vacancy and 8 expired terms.

Procedures to fill board and commission vacancies timely are necessary to ensure boards and commissions have sufficient members to function properly. Unfilled vacancies can make it more difficult or impossible for boards and commissions to establish a quorum to meet and conduct business. Also, unfilled vacancies may prevent balanced decision-making on boards and commissions because the backgrounds and interests associated with the vacant positions would not be represented. Not timely replacing members with expired terms appears to violate the intent of Article XI of the county Charter, as well as applicable chapters of county code governing term length provisions of members of various boards and commissions.

Recommendation

The County Legislature and County Executive establish procedures to ensure board and commission lists and websites are complete, accurate and updated. In addition, the County Executive should work to fill vacancies and expired terms timely.

Auditee's Response

The County Legislature provided a written response. See Appendix A.

The County Executive provided a written response. See Appendix B.



Appendix A
Jackson County - Departmental and Other County Policies and Procedures
Auditee Response - County Legislature



COUNTY LEGISLATURE
JACKSON COUNTY, MISSOURI

THERESA CASS GALVIN
LEGISLATIVE CHAIRMAN
JACKSON COUNTY LEGISLATOR, 6TH DISTRICT

JACKSON COUNTY COURTHOUSE
415 E. 12th Street, 2nd Floor
Kansas City, Missouri 64106

Office: 816-881-3132
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December 21, 2020

Nicole Galloway
Missouri State Auditor
Truman State Office Building
301 West High Street, Rm 880, P.O. Box 869
Jefferson City, MO 65102

Honorable Auditor Galloway,

In February 2018 the Jackson County Legislature formally requested an independent audit by the Missouri State Auditor to provide assurance to all County elected officials and the citizens of Jackson County that the assets of the County are safeguarded through proper internal controls that fully comply with applicable State and County laws.

Once again, the County Legislature greatly appreciates the State Auditor's time and efforts in conducting an audit and issuing a report of the Jackson County Departmental and Other County Policies and Procedures as the fifth and final report of multiple areas of review.

The County Legislature fully supports the recommendations as well as the need for improvement in management policies, practices and procedures and is committed to actions strengthening oversight efforts of county operations and internal controls through policymaking measures to establish best practice standards that fall within the County Legislature's powers and duties of the Jackson County Charter.

Harry S. Truman, Presiding Judge, 1927-1934



Appendix B
Jackson County - Departmental and Other County Policies and Procedures
Auditee Response - County Executive



FRANK WHITE, JR.
Jackson County Executive

January 4, 2021

Honorable Nicole Galloway
Missouri State Auditor's Office
P.O. Box 869
Jefferson City, MO 65102

via email: robert.mcarthur@auditor.mo.gov,
pamela.allison@auditor.mo.gov

Dear Madam:

1.1

The Administration is committed to continuing to work with the County Legislature in all aspects of the state mandated reassessment process, including, but not limited to, the timely execution of contracts. In addition, the Administration will continue to review the findings and recommendations contained within this report, and in collaboration with the County Legislature make any additional changes necessary.

1.2

The Administration will work with the County Assessor to ensure that all reports are completed and submitted within the deadlines established by the County Legislature. In addition, the Administration will continue to review the findings and recommendations contained within this report, and in collaboration with the County Legislature make any additional changes necessary.

1.3

The Administration will work with municipalities throughout the County to ensure they are properly and promptly notifying the County of any new TIFs within the County. In addition, the Administration will continue to review the findings and recommendations contained within this report, and in collaboration with the County Legislature make any additional changes necessary.

2.1-2.2

In 2020, the County's Park + Recreation Department modified the terms of the Adair Park vendor agreement to include, in part, the recommendations made by this report. Due to the currently ongoing COVID-19 pandemic, no youth softball tournaments were held at Adair Park in 2020. In addition, the Administration will continue to review the findings and recommendations contained within this report, and in collaboration with the County Legislature make any additional changes necessary.



Jackson County Courthouse 415 East 12th Street Kansas City, Missouri 64106
Office: 816-881-3333 / Fax: 816-881-3133





Appendix B
Jackson County - Departmental and Other County Policies and Procedures
Auditee Response - County Executive

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2.3

The Administration will ensure that all reports are completed and submitted within the deadlines established by the County Legislature. In addition, the Administration will continue to review the findings and recommendations contained within this report, and in collaboration with the County Legislature make any additional changes necessary.

3.

The Administration will work with the Legislature to ensure that all property lease agreements are in the best interest of the county. In addition, the Administration will continue to review the findings and recommendations contained within this report, and in collaboration with the County Legislature make any additional changes necessary.

4.

The Administration will work with the Legislature to ensure that all property is returned by former county associates. In addition, the Administration will continue to review the findings and recommendations contained within this report, and in collaboration with the County Legislature make any additional changes necessary.

5.1-5.2

The Information Technology Department has made the changes necessary to ensure that network access logs are properly maintained and monitored, as well as terminating the network access for former county associates promptly. In addition, the Administration will continue to review the findings and recommendations contained within this report, and in collaboration with the County Legislature make any additional changes necessary.

6.

The Administration will work with the County Legislature to update our record retentions policies to reflect electronic communications. In addition, the Administration will continue to review the findings and recommendations contained within this report, and in collaboration with the County Legislature make any additional changes necessary.



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Jackson County - Departmental and Other County Policies and Procedures
Auditee Response - County Executive

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7.

The Administration will work with the County Counselor's Office and County Legislature to ensure that all open-records requests are being properly reviewed, billed, and responded to. In addition, the Administration will continue to review the findings and recommendations contained within this report, and in collaboration with the County Legislature make any additional changes necessary.

8.

The Administration will work with the County's Information Technology and Communication's Departments to ensure that information contained on the county's website is accurate and up to date. The Administration will also continue to work to fill the numerous boards and commissions with talented, engaged, and diverse individuals to best serve our community. In addition, the Administration will continue to review the findings and recommendations contained within this report, and in collaboration with the County Legislature make any additional changes necessary.

Regards,



Frank White, Jr.
Jackson County Executive

cc: Robert McArthur II, Senior Auditor III
Pamela Allison, Supervising Manager of the Public Corruption and Fraud Division